

General



Funds



# General Funds Summary

## Purpose:

The General Funds are used to account for financial resources applicable to the general governmental operations of the City including Police, Fire, Library, Parks, Recreation, Planning and Building and general administrative support.

## Assumptions for Major Resources:

The largest sources of revenue for the General Funds are Property Taxes, Sales and Use Taxes, Utility Users Taxes and Motor Vehicle License Fees. Note that the Utility Users Tax rate has been reduced to 6% for FY 04; the rate was 10% prior to October 2000. Motor Vehicle License Fee projections for FY 04 include a slight increase over FY 03; however, 67.5% of this revenue, formally a backfill from the State General Fund, is now the reinstated fee to vehicle owners. One-time funding sources of \$17.5 million are included in the Operating Transfers line for the Proposed FY 04 budget, which results in a structural deficit of \$59.7 million which will be addressed through further reductions in FY 05 and FY 06.

## Revenue Trends and Forecast:

This fund retains the most diverse source of revenues, numbering over 200. Economic conditions affect many of the major revenues sources while others come from other County, State, and Federal agencies. Staff closely monitors all revenue sources and will continue to revise and update projections throughout the year.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	28,079,001	152,683	1,859,481	1,859,481	12,843,182
Unreserving/(Reserving) of Restricted Fund Balance	(21,636,446)	9,186,677	21,439,607	21,439,607	2,470,485
Adjusted Fund Balance	6,442,555	9,339,360	23,299,089	23,299,089	15,313,667
Revenues:					
Property Taxes	50,274,494	52,544,000	52,544,000	53,257,340	55,106,000
Other Taxes	122,252,075	117,040,000	117,040,000	125,629,096	119,721,024
Licenses and Permits	15,801,951	14,037,268	14,037,268	15,187,658	14,502,757
Fines and Forfeitures	11,448,301	11,490,050	11,490,050	10,874,000	12,503,050
Use of Money & Property	19,620,280	16,421,661	16,887,191	17,248,042	13,270,160
Revenue From Other Agencies	49,951,510	47,755,334	49,085,972	49,831,019	39,502,056
Charges for Services	10,761,160	10,950,109	11,430,171	11,250,055	12,710,985
Other Revenues	4,959,609	2,013,698	2,668,198	3,069,298	3,459,060
Interfund Services-Charges	22,033,489	24,299,120	24,299,120	22,973,459	24,960,578
Intrafund Services-Gen Fund Chgs	13,411,228	11,336,518	11,336,518	12,779,627	12,572,604
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	24,337,476	-	2,790,000	2,785,145	-
Operating Transfers	23,202,789	53,448,685	53,448,685	46,905,477	38,969,031
Total Revenues	368,054,363	361,336,443	367,057,173	371,790,216	347,277,305
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	374,496,917	370,675,803	390,356,262	395,089,304	362,590,972
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	251,483,879	259,157,785	259,644,971	252,280,116	265,510,861
Materials, Supplies and Services	55,692,927	47,750,697	51,900,339	53,778,407	44,479,847
Internal Support	37,492,792	38,337,017	38,354,741	38,520,880	36,551,393
Capital Purchases	10,104,905	3,010,408	18,546,590	17,567,919	1,642,990
Debt Service	3,489,351	8,896,749	9,228,752	8,648,369	9,918,458
Transfers From Other Funds	14,373,582	11,010,399	10,791,263	11,450,432	3,019,547
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	372,637,436	368,163,055	388,466,656	382,246,122	361,123,096
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	1,859,481	2,512,748	1,889,606	12,843,182	1,467,877



# Special

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## Funds

Health Fund  
Parking and Business Area Improvement Fund  
Special Advertising and Promotion Fund  
Upland Oil Fund  
Housing Development Fund  
Belmont Shore Parking Meter Fund  
Business Assistance Fund  
Community Development Grants Fund  
Park Development Fund  
Gasoline Tax Street Improvement Fund  
Transportation Fund  
Capital Projects Fund



# Health Fund Summary

## Purpose:

The Health Fund is used to account for revenues and expenditures associated with grants, core public health activities and health permits, fees and services. Activities supported by the Health Fund are critical to the Department of Health and Human Services' mission of improving the quality of life of the residents of Long Beach by ensuring that the conditions affecting the public's health afford a healthy environment in which to live, work and play.

## Assumptions for Major Resources:

The two largest revenue sources in the Health Fund are grant funds and revenue from the State for core public health services.

## Revenue Trends and Forecast:

Over 85% of Health Fund revenue is derived from outside sources, including State Vehicle License Fees, and grants from private foundations and all levels of government. As these entities begin to restructure and limit the amount of resources to distribute, the Health Fund will likely experience a reduction in available funds for its programs. In spite of these challenges, the Department of Health and Human Services will continue to aggressively seek funds from all potential sources to fund much-needed public health and social services programs for the Long Beach community.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	1,309,379	1,595,178	1,608,478	1,608,478	1,387,177
Unreserving/(Reserving) of Restricted Fund Balance	11,118	-	-	-	-
Adjusted Fund Balance	1,320,497	1,595,178	1,608,478	1,608,478	1,387,177
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	2,818,106	2,643,038	2,643,038	2,474,335	2,474,335
Licenses and Permits	2,418,421	2,604,681	2,604,681	2,508,198	2,690,842
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	(729)	1,300	1,300	(643)	1,300
Revenue From Other Agencies	17,740,912	14,354,248	18,009,703	17,762,024	28,758,060
Charges for Services	1,392,306	1,389,212	1,389,212	1,391,777	1,565,695
Other Revenues	263,749	139,310	139,310	111,440	180,035
Interfund Services-Charges	545,491	573,497	573,497	533,327	671,013
Intrafund Services-Gen Fund Chgs	18,598	23,515	23,515	12,000	23,515
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	8,287,574	6,899,082	6,899,082	7,467,069	736,201
Total Revenues	33,484,427	28,627,883	32,283,338	32,259,526	37,100,996
Estimated All-years Carryover Revenue	-	25,306,983	25,306,983	-	22,906,236
Total Resources	34,804,924	55,530,044	59,198,799	33,868,004	61,394,409
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	20,683,036	22,918,629	23,459,163	21,144,313	25,369,138
Materials, Supplies and Services	9,749,529	4,524,524	7,601,601	7,914,266	9,454,965
Internal Support	1,960,033	1,735,124	1,738,005	1,813,070	2,171,068
Capital Purchases	8,344	-	-	13,747	-
Debt Service	251,632	328,000	328,000	381,000	504,000
Transfers From Other Funds	543,872	37,974	37,974	1,214,431	120,169
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	33,196,446	29,544,250	33,164,742	32,480,827	37,619,339
Estimated All-years Carryover Exp.	-	24,853,248	20,108,791	-	20,726,902
Ending Fund Balance	1,608,478	1,132,546	5,925,266	1,387,177	3,048,168

# Parking and Business Area Improvement Fund Summary

## Purpose:

The Parking and Business Area Improvement (PBAI) Fund is used to account for the assessments and charges collected along with business license taxes in the City's four PBAI areas -- Downtown, Belmont Shore, Magnolia Industrial and Bixby Knolls. The revenues are accounted for separately and used to promote retail trade activities in the areas.

## Assumptions for Major Resources:

Revenue in this fund consists of assessments and charges collected in the four Parking and Business Improvement Areas in the City, as listed above.

## Revenue Trends and Forecast:

The Parking and Business Improvement Area Fund will remain unchanged in FY 03. FY 04 and beyond will increase due to changes in assessment levels for several districts.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	266,098	306,900	306,899	306,899	368,170
Unreserving/(Reserving) of Restricted Fund Balance	-	-	-	-	-
Adjusted Fund Balance	266,098	306,900	306,899	306,899	368,170
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	1,776,060	1,917,691	1,917,691	1,888,000	2,474,691
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	11,273	7,826	7,826	7,826	7,826
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	1,787,333	1,925,517	1,925,517	1,895,826	2,482,517
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	2,053,431	2,232,417	2,232,416	2,202,725	2,850,687
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	1,746,531	1,834,555	1,834,555	1,834,555	2,445,000
Internal Support	-	-	-	-	-
Capital Purchases	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	1,746,531	1,834,555	1,834,555	1,834,555	2,445,000
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	306,899	397,862	397,861	368,170	405,687

# Special Advertising and Promotion Fund Summary

**Purpose:**

The Special Advertising and Promotion fund is used to account for Transient Occupancy Tax (TOT) revenues. The revenues are used for advertising, promotional and public relations projects calling positive attention to the City.

**Assumptions for Major Resources:**

The single largest revenue for the Special Advertising and Promotion Fund is Transient Occupancy Tax (TOT) revenues. This fund receives 1/2 or 6% out of the 12% total tax imposed on all hotel rooms in the City, with the exception of the downtown redevelopment area hotels.

**Revenue Trends and Forecast:**

Due to the war with Iraq, and a slow economy, hotel room reservations booked through the Long Beach Convention and Visitors Bureau grew modestly for 2003. However, more rooms are expected to be booked as the year progresses. The City is projecting a recovery and up to a 4% growth in FY 04 over 2003 estimated revenues. Operating Transfers previously received from the Redevelopment Agency's TOT is now being used to fund a portion of the City's Aquarium of the Pacific Bond payments.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	1,560,335	877,608	979,124	979,124	244,274
Unreserving/(Reserving) of Restricted Fund Balance	101,516	-	-	-	-
Adjusted Fund Balance	1,661,852	877,608	979,124	979,124	244,274
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	3,619,532	3,645,000	3,645,000	4,080,000	4,247,000
Licenses and Permits	149,612	137,800	137,800	140,000	137,800
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	397,253	304,500	269,500	320,500	315,500
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	46,176	42,701	42,701	42,701	95,337
Other Revenues	46,375	25,000	25,000	22,023	25,000
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	730,000	1,035,000	1,035,000	-	-
Total Revenues	4,988,948	5,190,001	5,155,001	4,605,224	4,820,637
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	6,650,799	6,067,609	6,134,125	5,584,348	5,064,911
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	295,074	315,845	315,845	268,665	349,396
Materials, Supplies and Services	5,177,490	5,295,942	5,397,458	4,911,043	4,591,906
Internal Support	108,226	145,831	145,831	116,542	115,048
Capital Purchases	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	90,885	-	-	43,824	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	5,671,675	5,757,618	5,859,134	5,340,074	5,056,349
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	979,124	309,991	274,991	244,274	8,562

# Upland Oil Fund Summary

## Purpose:

The Upland Oil Fund is used to account for all costs and revenues for the City's proprietary oil interests and for accumulating reserves to pay for the City's portion of well-abandonment and site-clearance liabilities.

## Assumptions for Major Resources:

The sources of revenue for the Upland Oil Fund are revenues for the City's participation in proprietary oil operations and overhead fees received by the City as unit operator for the Tidelands Oil Operations.

## Revenue Trends and Forecast:

The projected revenues for the Upland Oil Fund are based on a \$20 per barrel price for crude oil. The Department of Oil Properties feels that this is a prudent price to project based on the volatility of the oil market.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	2,013,016	2,271,913	2,356,831	2,356,831	300,769
Unreserving/(Reserving) of Restricted Fund Balance	(223,215)	-	-	-	-
Adjusted Fund Balance	1,789,800	2,271,913	2,356,831	2,356,831	300,769
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	8,639,540	8,970,000	8,970,000	8,970,000	8,866,921
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	5,031	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	8,644,570	8,970,000	8,970,000	8,970,000	8,866,921
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	10,434,371	11,241,913	11,326,831	11,326,831	9,167,690
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	4,756,439	4,453,400	4,538,318	4,538,318	4,689,097
Internal Support	-	-	-	-	-
Capital Purchases	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	3,321,100	4,193,600	5,470,500	6,487,744	3,992,430
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	8,077,539	8,647,000	10,008,818	11,026,062	8,681,527
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	2,356,831	2,594,913	1,318,013	300,769	486,163

# Housing Development Fund Summary

## Purpose:

The Housing Development Fund is used to account for tax increment set-aside funds received from the Redevelopment Agency, as well as other sources of funding used for new development and rehabilitation of low and moderate income housing in the City.

## Assumptions for Major Resources:

A major revenue source in FY 03 is tax increment set-aside funds. Other sources include loan repayments and proceeds from leases and sales of Long Beach Housing Development Company owned property.

## Revenue Trends and Forecast:

If real estate market conditions continue near the current pace, it is expected that Redevelopment Tax Increment revenue will increase in FY 04 and FY 05, resulting in increases to set-aside for the Housing Development Fund.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	5,312,605	10,349,604	10,307,075	10,307,075	5,653,005
Unreserving/(Reserving) of Restricted Fund Balance	1,777,422	-	77,117	77,117	-
Adjusted Fund Balance	7,090,027	10,349,604	10,384,192	10,384,192	5,653,005
<b>Revenues:</b>					
Property Taxes	4,550,774	5,694,000	5,694,000	5,881,000	6,544,000
Other Taxes	-	-	-	-	-
Licenses and Permits	8,572	3,000	3,000	56,931	13,500
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	535,689	465,000	465,000	478,205	395,505
Revenue From Other Agencies	1,680,750	250,000	250,000	180,000	250,000
Charges for Services	1,000	-	-	-	-
Other Revenues	986,394	300,100	300,100	1,809,530	996,600
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	930,885	800,000	1,300,000	1,881,838	-
Operating Transfers	-	-	-	(758,000)	4,919,158
Total Revenues	8,694,063	7,512,100	8,012,100	9,529,504	13,118,763
Estimated All-years Carryover Revenue	-	3,489,490	3,489,490	-	3,349,173
Total Resources	15,784,090	21,351,194	21,885,782	19,913,696	22,120,941
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	599,692	828,525	828,525	771,198	1,063,377
Materials, Supplies and Services	4,345,293	9,917,540	4,658,558	7,204,522	6,946,567
Internal Support	263,988	300,143	300,143	452,270	445,407
Capital Purchases	-	1,504,000	2,004,000	5,780,992	3,051,000
Debt Service	39,009	-	-	8,709	470,000
Transfers From Other Funds	229,033	-	4,800,000	43,000	43,000
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	5,477,015	12,550,208	12,591,226	14,260,691	12,019,350
Estimated All-years Carryover Exp.	-	944,905	4,641,418	-	2,734,129
Ending Fund Balance	10,307,075	7,856,081	4,653,138	5,653,005	7,367,462

# Belmont Shore Parking Meter Fund Summary

**Purpose:**

The Belmont Shore Parking Meter Revenue Fund was established by City Council Ordinance C-6219 to account for parking revenues in the Belmont Shore area of Long Beach. Revenues from this fund are used exclusively for the acquisition, construction, improvement and operation of parking facilities and equipment for the benefit of the Belmont Shore area.

**Assumptions for Major Resources:**

Revenue in this fund is from parking fees in the Belmont Shore area of the City.

**Revenue Trends and Forecast:**

The budgeted parking meter revenue in Belmont Shore for FY 04 is the same as FY 03. Additional revenue may be realized in FY 04 and FY 05 due to additional metered parking spaces and implementation of new electronic meters.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	277,415	201,119	201,119	201,119	155,372
Unreserving/(Reserving) of Restricted Fund Balance	(50,000)	-	-	-	-
Adjusted Fund Balance	227,415	201,119	201,119	201,119	155,372
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	448,629	430,500	430,500	430,500	430,500
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	448,629	430,500	430,500	430,500	430,500
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	676,045	631,619	631,619	631,619	585,872
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	212,907	215,000	215,000	214,910	315,000
Internal Support	50,419	46,337	46,337	46,337	46,337
Capital Purchases	-	-	-	-	-
Debt Service	211,600	215,000	215,000	215,000	212,800
Transfers From Other Funds	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	474,926	476,337	476,337	476,247	574,137
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	201,119	155,282	155,282	155,372	11,735

# Business Assistance Fund Summary

## Purpose:

The Business Assistance Fund is used to account for Redevelopment Tax Increment monies used for economic development activities, including commercial rehabilitation loans, business outreach, commercial and retail services, and business retention and expansion.

## Assumptions for Major Resources:

The primary source of revenue is Redevelopment Tax Increment funding. Additional revenue is received from business loan repayments.

## Revenue Trends and Forecast:

Revenue in FY 03 and FY 04 will remain constant from transfers of approximately \$2.6 million of Redevelopment funds. Some increase in loan revenue may be realized as new loan repayments are received.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	172,849	16,926	50,805	50,805	694,693
Unreserving/(Reserving) of Restricted Fund Balance	33,880	-	-	-	-
Adjusted Fund Balance	206,728	16,926	50,805	50,805	694,693
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	21,201	347,000	347,000	347,000	-
Revenue From Other Agencies	-	300,000	300,000	300,000	-
Charges for Services	-	-	-	-	-
Other Revenues	133,019	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	1,137,263	2,000,000	2,000,000	2,000,000	2,625,000
Total Revenues	1,291,484	2,647,000	2,647,000	2,647,000	2,625,000
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	1,498,213	2,663,926	2,697,805	2,697,805	3,319,693
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	358,864	792,665	792,665	517,234	875,200
Materials, Supplies and Services	834,476	1,423,210	1,456,912	1,262,728	1,634,479
Internal Support	212,454	181,609	181,787	206,150	229,752
Capital Purchases	6,376	-	-	17,000	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	35,237	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	1,447,408	2,397,484	2,431,364	2,003,112	2,739,431
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	50,805	266,441	266,441	694,693	580,262

# Community Development Grants Fund Summary

## Purpose:

The Community Development Grants Fund is used to account for funds received from the Federal Government Department of Housing and Urban Development (HUD) for community improvement programs targeting depressed and blighted areas of the City. This fund is also used to account for federal and state grants for job training and placement services.

## Assumptions for Major Resources:

Each year the City actively pursues new funding opportunities to support various programs and services. State and federal grants comprise 85 percent of the FY 03 revenue in this fund. The balance of revenue is primarily from residential rehabilitation loan repayments.

## Revenue Trends and Forecast:

The City will receive additional Community Development Block Grant (CDBG) funds in FY 04 resulting from demographic changes in the 2000 Census. However, this increase is offset by a 40 percent reduction in job training monies, resulting in the elimination of a number of programs. Future revenue trends depend solely on congressional allocations.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	8,856	372,121	10,852	10,852	452,674
Unreserving/(Reserving) of Restricted Fund Balance	50,601	-	612,041	612,041	-
Adjusted Fund Balance	59,458	372,121	622,893	622,893	452,674
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	10,377	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	881,621	631,315	631,315	464,678	528,814
Revenue From Other Agencies	33,799,116	20,030,804	22,279,808	21,000,372	21,708,764
Charges for Services	-	-	-	-	-
Other Revenues	4,090,797	4,623,649	4,623,649	3,298,488	2,647,192
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	44,088	-	-	1,101,645	-
Total Revenues	38,825,999	25,285,768	27,534,772	25,865,183	24,884,770
Estimated All-years Carryover Revenue	-	50,721,892	50,721,892	-	42,098,217
Total Resources	38,885,456	76,379,781	78,879,557	26,488,076	67,435,661
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	3,640,325	11,934,769	11,834,769	9,505,813	8,746,215
Materials, Supplies and Services	25,840,672	15,020,297	17,680,646	17,406,741	14,762,348
Internal Support	3,284,394	2,517,480	2,501,710	1,612,063	2,267,201
Capital Purchases	14,009	-	-	811	-
Debt Service	2,825,260	83,400	32,523	301,558	-
Transfers From Other Funds	3,269,944	(3,584,583)	(3,829,280)	(2,791,584)	(1,072,715)
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	38,874,604	25,971,363	28,220,367	26,035,402	24,703,049
Estimated All-years Carryover Exp.	-	38,875,020	39,923,300	-	42,315,974
Ending Fund Balance	10,852	11,533,398	10,735,890	452,674	416,638

# Park Development Fund Summary

## Purpose:

The Park Development Fund was established by City Ordinance C-6567 to account for development impact fees to be used solely and exclusively for the purpose of funding park land acquisition and recreation improvements.

## Assumptions for Major Resources:

This fund is fully comprised of Park Impact Fees, which are derived from new residential construction and are collected with the occupancy of apartments or the first sale of condominiums.

## Revenue Trends and Forecast:

Park Impact Fee receipts vary widely from year to year, as they are based on the amount of residential construction completed during the year. Major developments including the CityPlace residential component and the Park at Harbor View were completed in FY 03, while Ocean Villas will be complete in FY 04.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	467,038	415,891	415,892	415,892	1,387,086
Unreserving/(Reserving) of Restricted Fund Balance	-	-	-	-	-
Adjusted Fund Balance	467,038	415,891	415,892	415,892	1,387,086
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	835,778	500,000	500,000	1,500,000	750,000
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	15,838	15,000	15,000	15,000	15,000
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	851,616	515,000	515,000	1,515,000	765,000
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	1,318,654	930,891	930,892	1,930,892	2,152,086
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	29,986	33,802	33,802	32,737	34,594
Materials, Supplies and Services	10,150	5,921	5,921	5,921	5,921
Internal Support	2,094	5,095	5,095	5,148	5,392
Capital Purchases	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	860,532	500,000	500,000	500,000	1,200,000
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	902,763	544,818	544,818	543,806	1,245,907
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	415,892	386,073	386,073	1,387,086	906,179

# Gasoline Tax Street Improvement Fund Summary

**Purpose:**

The Gasoline Tax Street Improvement Fund is used to account for receipt and expenditure of gasoline tax funds apportioned under the State Streets and Highway code, as well as other sources dedicated to transportation improvements. Expenditures may be made for any street-related purpose on the City's system of streets, including maintenance.

**Assumptions for Major Resources:**

In addition to gasoline tax revenue from the State of California, other transportation-related revenue sources include funding from the Federal Transportation Equity Act for the Twenty-First Century (TEA-21) and the State Traffic Congestion Relief Fund (AB2928).

**Revenue Trends and Forecast:**

Revenue from the gasoline tax has been increasing and will continue to do so if gasoline prices and sales continue to increase. Revenue from grant funds will fluctuate depending on legislative actions.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	5,325,724	5,748,705	6,268,664	6,268,664	5,909,243
Unreserving/(Reserving) of Restricted Fund Balance	519,959	-	-	-	-
Adjusted Fund Balance	5,845,683	5,748,705	6,268,664	6,268,664	5,909,243
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	475,302	260,886	260,886	258,385	267,644
Revenue From Other Agencies	18,843,531	10,605,086	11,838,240	10,787,437	10,481,328
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	19,318,833	10,865,972	12,099,126	11,045,822	10,748,972
Estimated All-years Carryover Revenue	-	9,935,491	9,935,491	-	10,988,795
Total Resources	25,164,516	26,550,168	28,303,281	17,314,486	27,647,010
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	9,859,772	4,557,000	6,347,188	5,056,458	4,440,000
Internal Support	8,411,656	6,308,973	6,188,589	6,348,786	6,308,973
Capital Purchases	624,425	-	(464,042)	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	-	-	10,306	-	-
Prior Year Encumbrance	-	-	17,086	-	-
Total Requirements	18,895,852	10,865,973	12,099,127	11,405,243	10,748,973
Estimated All-years Carryover Exp.	-	14,529,312	15,228,613	-	15,922,497
Ending Fund Balance	6,268,664	1,154,883	975,541	5,909,243	975,540

# Transportation Fund Summary

## Purpose:

The Transportation Fund is used to account for the City's share of an additional 1 percent sales tax which was approved by the electorate, and is collected by the County of Los Angeles to finance certain transportation projects (Proposition A and C).

## Assumptions for Major Resources:

In addition to the Proposition A (approved in November 1980) and Proposition C (approved in November 1990) revenues described above, interest earned on unspent funds is accumulated in the fund and must be used for transportation purposes.

## Revenue Trends and Forecast:

Recent trends indicate increases in revenues from Proposition A and Proposition C. Currently, the upward trend is continuing.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	19,346,254	19,193,091	20,239,458	20,239,458	16,104,651
Unreserving/(Reserving) of Restricted Fund Balance	1,126,367	-	80,000	80,000	-
Adjusted Fund Balance	20,472,622	19,193,091	20,319,458	20,319,458	16,104,651
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	1,089,439	579,850	579,850	937,277	718,000
Revenue From Other Agencies	11,582,246	11,849,176	11,849,176	7,568,406	12,654,612
Charges for Services	-	-	-	-	-
Other Revenues	915	-	-	3,000	1,000
Interfund Services-Charges	-	2,000	2,000	-	1,000
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	12,672,600	12,431,026	12,431,026	8,508,683	13,374,612
Estimated All-years Carryover Revenue	-	1,446,610	1,446,610	-	5,429,954
Total Resources	33,145,222	33,070,727	34,197,094	28,828,141	34,909,216
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	728,367	839,778	839,778	768,425	952,924
Materials, Supplies and Services	10,495,497	11,547,156	11,384,796	11,205,338	13,821,117
Internal Support	1,681,648	275,545	587,905	749,727	711,019
Capital Purchases	-	-	(150,000)	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	252	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	12,905,764	12,662,479	12,662,479	12,723,490	15,485,060
Estimated All-years Carryover Exp.	-	16,307,293	16,248,797	-	16,085,285
Ending Fund Balance	20,239,458	4,100,955	5,285,818	16,104,651	3,338,871

# Capital Projects Fund Summary

## Purpose:

The Capital Projects Fund was established to account for resources used for the acquisition or construction of major capital improvements, except those financed by Enterprise, Internal Service, Tidelands and Subsidiary Funds.

## Assumptions for Major Resources:

Fund revenues consist of operating transfers from the General Fund (including \$1 million from golf operations and \$2.6 million for sidewalks), various grants, such as those from the Metropolitan Transportation Authority (MTA), transportation improvement fees, and bond sale proceeds.

## Revenue Trends and Forecast:

Revenue predictions show that the downward trend of the State's economy could potentially result in reduced grant income available from the MTA, State, and County.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	14,758,874	41,170,200	14,664,839	14,664,839	29,823,850
Unreserving/(Reserving) of Restricted Fund Balance	4,278,709	-	52,069,667	52,069,667	-
Adjusted Fund Balance	19,037,583	41,170,200	66,734,506	66,734,506	29,823,850
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	3,422,290	-	-	-	2,110,000
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	1,433,289	75,000	398,400	75,000	75,000
Revenue From Other Agencies	6,076,669	247,058	3,713,853	5,164,497	1,800,000
Charges for Services	-	-	-	-	-
Other Revenues	12,500	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	37,150,413	-	-	-	5,000,000
Operating Transfers	10,923,196	7,730,000	8,736,799	1,831,220	6,213,120
Total Revenues	59,018,356	8,052,058	12,849,052	7,070,718	15,198,120
Estimated All-years Carryover Revenue	-	40,703,366	40,703,366	-	46,562,636
Total Resources	78,055,939	89,925,624	120,286,924	73,805,224	91,584,605
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	3,665,079	3,804,971	3,804,971	2,358,941	4,296,435
Materials, Supplies and Services	49,000,338	4,315,819	8,093,007	40,957,533	6,449,150
Internal Support	(400,973)	(343,731)	2,801,214	(166,101)	(822,464)
Capital Purchases	1,870,658	-	(21,784)	-	-
Debt Service	6,493,807	-	-	-	-
Transfers From Other Funds	2,762,192	778,000	(1,076,452)	831,000	5,894,000
Prior Year Encumbrance	-	-	(250,363)	-	-
Total Requirements	63,391,100	8,555,058	13,350,592	43,981,374	15,817,121
Estimated All-years Carryover Exp.	-	108,934,146	103,157,165	-	70,384,419
Ending Fund Balance	14,664,839	(27,563,580)	3,779,167	29,823,850	5,383,066

# Internal Service

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## Funds

Civic Center Fund  
General Services Fund  
Fleet Services Fund  
Insurance Fund  
Employee Benefits Fund



# Civic Center Fund Summary

**Purpose:**

The Civic Center Fund is used to maintain City Hall, the Main Library, Public Safety Buildings and related parking facilities (Civic Center facilities).

**Assumptions for Major Resources:**

The major ongoing revenue source to this fund is rental payments from the departments occupying the facilities. Minor sources of revenue include public parking charges and interest earnings.

**Revenue Trends and Forecast:**

Effective FY 03, rental payments from other departments are characterized as a negative expense in Internal Support character of expense shown below and as a positive expense in the funds utilizing the Civic Center facilities. In prior years, rental payments were characterized as revenue under Interfund Services.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	1,929,850	14,054,080	2,879,762	2,879,762	14,671,035
Unreserving/(Reserving) of Restricted Fund Balance	13,432,304	7,185,116	22,452,144	22,452,144	-
Adjusted Fund Balance	15,362,154	21,239,196	25,331,906	25,331,906	14,671,035
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	1,500	-	-	3,500	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	1,263,147	694,200	694,200	653,434	745,200
Revenue From Other Agencies	288	60,000	60,000	120,000	-
Charges for Services	-	300	300	300	300
Other Revenues	235,103	40,000	40,000	42,817	-
Interfund Services-Charges	11,422,590	435,300	435,300	460,000	514,970
Intrafund Services-Gen Fund Chgs	84,113	60,000	60,000	84,559	94,166
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	13,006,742	1,289,800	1,289,800	1,364,610	1,354,636
Estimated All-years Carryover Revenue	-	(116,048)	(116,048)	-	-
Total Resources	28,368,895	22,412,948	26,505,658	26,696,516	16,025,671
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	1,771,746	1,825,376	1,825,376	1,797,199	2,123,282
Materials, Supplies and Services	18,342,556	4,798,287	4,842,424	8,103,378	3,617,921
Internal Support	2,247,724	(9,209,342)	(9,212,261)	(9,327,354)	(9,065,009)
Capital Purchases	180	14,000	14,000	14,000	-
Debt Service	3,725,523	3,612,889	3,612,889	3,753,142	3,670,088
Transfers From Other Funds	(598,597)	7,685,116	7,685,116	7,685,116	500,000
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	25,489,133	8,726,326	8,767,544	12,025,481	846,282
Estimated All-years Carryover Exp.	-	13,123,890	15,633,305	-	12,406,624
Ending Fund Balance	2,879,762	562,732	2,104,809	14,671,035	2,772,765

# General Services Fund Summary

**Purpose:**

The General Services Fund is used to account for the operation, maintenance and timely replacement of the City's data processing and telecommunications equipment and software as well as the cost of providing a variety of services to City departments including PC desktop support, application development and programming, internet services, central telephone and wireless communication, video communication, retired property, central mailing and reprographic services.

**Assumptions for Major Resources:**

The largest source of revenue for the General Services Fund is internal charges to City departments (89%).

The remaining revenues are from cable franchise fees (8%) and miscellaneous external fees (3%).

**Revenue Trends and Forecast:**

Revenue is expected to decrease in FY 04 as a result of reduced charges to City departments.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	7,327,563	6,030,147	6,256,562	6,256,562	4,963,854
Unreserving/(Reserving) of Restricted Fund Balance	226,414	-	-	-	-
Adjusted Fund Balance	7,553,977	6,030,147	6,256,562	6,256,562	4,963,854
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	2,542,225	2,500,000	2,500,000	2,473,088	2,499,750
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	14,882	-	-	2	-
Revenue From Other Agencies	711,267	672,381	672,381	693,375	678,461
Charges for Services	1,440	-	-	1,080	-
Other Revenues	480,533	470,000	470,000	437,915	445,000
Interfund Services-Charges	30,354,127	35,407,798	35,407,798	30,758,261	30,691,869
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	34,104,473	39,050,179	39,050,179	34,363,721	34,315,080
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	41,658,451	45,080,326	45,306,741	40,620,282	39,278,934
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	11,503,421	12,779,117	12,779,117	10,978,722	13,166,894
Materials, Supplies and Services	15,087,255	15,542,259	15,768,472	14,768,168	13,201,683
Internal Support	1,588,827	1,469,710	1,469,710	1,438,042	1,616,827
Capital Purchases	1,995,949	2,351,369	2,351,570	2,061,704	2,124,369
Debt Service	3,340,633	3,672,768	3,672,768	2,582,858	1,872,310
Transfers From Other Funds	1,885,805	3,826,934	3,826,934	3,826,934	4,597,694
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	35,401,889	39,642,157	39,868,571	35,656,428	36,579,777
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	6,256,562	5,438,169	5,438,170	4,963,854	2,699,157

# Fleet Services Fund Summary

**Purpose:**

The Fleet Services Fund is used to account for the City's purchase, maintenance and replacement of all fleet vehicles and equipment, except those owned by the Water and Harbor Departments.

**Assumptions for Major Resources:**

The two major sources of revenue for this fund include charges to user departments and land rental income, combined account for approximately 95% of revenues. Fleet charges are generated from City Departments that utilize vehicles and equipment acquired and maintained by the Long Beach Energy Department's Fleet Services Bureau. Vehicle and equipment charges include such items as lease payments, capital replacement, preventive maintenance and repair, and fueling charges. Land rental income is received from the Environmental Services Bureau and the Towing Operations for space they occupy at the Willow and Temple Facility.

**Revenue Trends and Forecast:**

The Three -Year Financial Strategic Plan includes a reduction in the size of the City's Fleet of almost 25%. This reduction will result in decreases in fuel, maintenance, and acquisition costs, along with a corresponding decrease in charges to users. Other significant savings in acquisition costs have occurred through careful analysis of vehicle requirements and prudent use of used and refurbished vehicles where appropriate. A comprehensive analysis of the City's Fleet is being conducted by an outside expert with assistance from the City Auditor's Office.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	2,899,173	8,622,889	8,771,426	8,771,426	7,998,630
Unreserving/(Reserving) of Restricted Fund Balance	10,060,336	-	5,067,154	5,067,154	-
Adjusted Fund Balance	12,959,508	8,622,889	13,838,580	13,838,580	7,998,630
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	2,108,089	1,815,000	2,810,739	1,856,548	1,815,000
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	13,050	-	-	1,850	86,000
Other Revenues	1,554,595	845,758	845,758	1,266,804	493,132
Interfund Services-Charges	24,175,360	25,404,730	25,404,730	24,788,813	23,723,361
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	27,851,093	28,065,488	29,061,227	27,914,015	26,117,493
Estimated All-years Carryover Revenue	-	(425,003)	(425,003)	-	995,739
Total Resources	40,810,602	36,263,374	42,474,804	41,752,595	35,111,862
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	6,048,393	5,835,424	5,835,424	5,506,566	6,249,602
Materials, Supplies and Services	15,054,140	7,561,158	8,608,585	13,713,189	6,234,377
Internal Support	433,274	301,698	301,697	289,613	350,601
Capital Purchases	7,842,470	9,826,113	12,967,657	11,070,040	8,815,993
Debt Service	2,486,460	2,497,204	2,497,204	2,500,804	2,497,659
Transfers From Other Funds	174,439	222,969	222,969	673,753	222,969
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	32,039,176	26,244,565	30,433,535	33,753,965	24,371,200
Estimated All-years Carryover Exp.	-	3,068,020	5,115,199	-	161,445
Ending Fund Balance	8,771,426	6,950,789	6,926,070	7,998,630	10,579,217

# Insurance Fund Summary

**Purpose:**

The Insurance Fund was created to finance and account for all risk management-related activities Citywide. It consists of two subfunds (Workers' Compensation and General Liability) and provides funding for the majority of the City's insurance activities.

**Assumptions for Major Resources:**

The three major revenue sources in this fund are: annual interest earned on the fund balance; charges collected from departments based on allocation of risk management costs; and reimbursements received on claims expense or other expenditures.

**Revenue Trends and Forecast:**

Revenue will be higher as the result of increased allocations to departments for general liability and worker compensation charges in order to cover annual costs. Interest earned on the fund balance is expected to decrease due to declining interest rates.

Expenditures will increase due to the projection of even higher insurance costs as the result of the continued hardening of the insurance market, rising hospital and medical costs related to workers' compensation claims and annual improvements to State workers' compensation benefits to injured employees.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	38,362,975	21,137,575	21,356,719	21,356,719	7,752,407
Unreserving/(Reserving) of Restricted Fund Balance	(3,784,781)	-	-	-	-
Adjusted Fund Balance	34,578,194	21,137,575	21,356,719	21,356,719	7,752,407
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	2,099,437	2,405,000	2,405,000	1,113,000	1,005,000
Revenue From Other Agencies	2,819	-	-	6,700	-
Charges for Services	251	-	-	251	-
Other Revenues	513,311	341,280	341,280	293,614	359,323
Interfund Services-Charges	18,505,285	18,490,055	18,490,055	23,053,203	32,882,007
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	21,121,104	21,236,335	21,236,335	24,466,769	34,246,330
Estimated All-years Carryover Revenue	-	145	145	-	-
Total Resources	55,699,297	42,374,055	42,593,199	45,823,488	41,998,737
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	10,247,063	10,919,647	10,919,647	10,304,614	11,368,751
Materials, Supplies and Services	22,057,145	22,806,685	22,962,932	25,574,357	23,841,650
Internal Support	1,718,111	2,011,025	2,011,025	1,901,288	1,989,531
Capital Purchases	82,843	190,000	252,972	99,314	40,000
Debt Service	-	-	-	-	-
Transfers From Other Funds	237,418	1,003,631	1,003,631	191,508	162,389
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	34,342,578	36,930,988	37,150,207	38,071,081	37,402,320
Estimated All-years Carryover Exp.	-	-	16,022	-	-
Ending Fund Balance	21,356,719	5,443,067	5,426,970	7,752,407	4,596,416

# Employee Benefits Fund Summary

## Purpose:

The Employee Benefits Fund was created to finance and account for employee paid time off (sick leave, vacation, holiday, etc.) and fringe benefits, such as retirement, pension obligation bond debt payments, health insurance, in-hospital indemnity, Social Security and Medicare.

## Assumptions for Major Resources:

The two major revenue sources in this fund are charges to departments based on allocation of employee benefits costs and administration of payroll costs and annual interest earned on the fund balance.

## Revenue Trends and Forecast:

Charges to departments will be increased in FY 04 to cover increasing health care costs.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	5,313,745	15,991,012	13,877,832	13,877,832	16,403,876
Unreserving/(Reserving) of Restricted Fund Balance	1,490,721	2,498,615	2,656,971	2,656,971	-
Adjusted Fund Balance	6,804,466	18,489,627	16,534,803	16,534,803	16,403,876
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	562,141	610,000	610,000	467,000	400,000
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	236,444	109,000	109,000	249,943	206,000
Interfund Services-Charges	108,173,214	118,909,754	118,909,754	108,825,759	126,033,002
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	4,005,101	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	112,976,899	119,628,754	119,628,754	109,542,702	126,639,002
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	119,781,365	138,118,381	136,163,557	126,077,505	143,042,878
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	90,677,441	104,001,721	104,001,721	97,178,606	112,812,183
Materials, Supplies and Services	780,792	1,025,681	1,067,472	652,903	839,883
Internal Support	1,557,990	1,678,049	1,678,049	1,552,107	1,584,992
Capital Purchases	19,236	-	-	-	-
Debt Service	7,750,170	9,144,783	9,144,783	9,287,054	8,824,954
Transfers From Other Funds	5,117,904	9,636,611	9,636,611	1,002,958	9,636,135
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	105,903,533	125,486,845	125,528,637	109,673,629	133,698,147
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	13,877,832	12,631,536	10,634,920	16,403,876	9,344,732



# Tidelands

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## Funds

Tidelands Operating Funds  
Tideland Oil Revenue Fund  
Reserve for Subsidence Fund

## Tidelands Funds Summary

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### ASSUMPTIONS FOR MAJOR RESOURCES

The Tidelands Funds are comprised of the following four funds: Tidelands Operations, Marina, Queen Mary Repair Reserve and Rainbow Harbor Area.

Sources of Tidelands Operations Fund revenue include permit fees and rents from various waterfront concessions; Convention Center and Hyatt leases; Aquarium of the Pacific; Queen Mary rent; parking revenue from beach lots, transfers from the Harbor Fund and from the Tideland Oil Revenue Fund's Optimized Waterflood Program.

Sources of Marina Fund revenue include slip rental fees for recreational boats, commercial enterprises, and temporary/guest docking; and, ground leases for certain properties directly adjacent to the marinas.

Queen Mary Repair Reserve Fund revenue is limited to rents generated from the site currently occupied by the Catalina Express operation.

The Rainbow Harbor Area Fund revenue is comprised of dock rentals, the Pierpoint Landing lease, and operating transfers from the Tidelands Operations Fund. The Aquarium parking structure revenue flows through this fund and is restricted for use in operating and maintaining the structure, including debt service, with net proceeds accruing to the benefit of the Aquarium of the Pacific.

# Tidelands Funds Summary

## Purpose:

The Tidelands Funds are used to account for operations, programming, maintenance and development of the Tidelands Trust area including beaches and waterways, the Convention Center and Hyatt Hotel leases, the Queen Mary and adjacent properties, the Aquarium of the Pacific, Rainbow Harbor area and Pike at Rainbow Harbor and the marinas. Operations include Police, Security, Fire, Lifeguards, Refuse, Park and Beach maintenance, lease management, parking structure operations and other support functions.

## Revenue Trends and Forecast:

Tidelands Funds revenues are heavily dependent upon the economy and tourism. The Convention Center, Queen Mary and Aquarium of the Pacific were negatively impacted by the downturn in the economy. The Funds are dependent on significant support from the Harbor and Tideland Oil Revenue funds, with the City Charter allowing a 10% annual transfer of the Harbor Fund net income and State law directing a Tideland Oil Revenue Fund transfer based on a percentage of the Optimized Flood Program operating results.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	16,444,712	61,043,145	11,205,659	11,205,659	23,866,657
Unreserving/(Reserving) of Restricted Fund Balance	(28,868,951)	-	40,819,311	40,819,311	-
Adjusted Fund Balance	(12,424,239)	61,043,145	52,024,970	52,024,970	23,866,657
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	(39,232)	-	-	12,150	-
Fines and Forfeitures	139,131	180,500	180,500	164,197	181,000
Use of Money & Property	29,650,843	26,547,485	26,547,187	26,699,478	27,778,554
Revenue From Other Agencies	1,316,467	559,322	559,322	1,611,881	574,322
Charges for Services	21,703,977	25,757,535	25,757,535	23,655,707	25,032,895
Other Revenues	108,824	50,699	50,699	260,783	50,699
Interfund Services-Charges	71,899	80,047	80,047	80,047	81,539
Intrafund Services-Gen Fund Chgs	837	837	837	837	837
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	32,926,578	-	1,951,800	837,539	-
Operating Transfers	20,279,227	19,925,450	20,696,450	24,431,516	20,354,176
Total Revenues	106,158,552	73,101,875	75,824,377	77,754,136	74,054,022
Estimated All-years Carryover Revenue	-	22,212,253	22,212,253	-	21,815,206
Total Resources	93,734,313	156,357,273	150,061,599	129,779,106	119,735,885
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	14,320,683	14,298,354	14,298,354	13,503,473	15,576,259
Materials, Supplies and Services	43,281,047	36,732,905	37,779,476	68,994,573	38,048,353
Internal Support	5,650,923	5,576,319	5,642,501	5,164,574	5,614,141
Capital Purchases	-	-	-	-	-
Debt Service	13,661,306	13,678,196	13,678,196	13,771,660	13,827,761
Transfers From Other Funds	5,614,696	5,547,974	5,547,974	4,478,168	5,795,879
Prior Year Encumbrance	-	-	(1,344)	-	-
Total Requirements	82,528,655	75,833,748	76,945,157	105,912,448	78,862,393
Estimated All-years Carryover Exp.	-	61,511,361	61,332,931	-	30,197,311
Ending Fund Balance	11,205,659	19,012,164	11,783,511	23,866,657	10,676,182

# Tideland Oil Revenue Fund Summary

**Purpose:**

The Tideland Oil Revenue Fund is used to account for the proceeds from oil operations within the tidelands area.

**Assumptions for Major Resources:**

The major source of revenue for the Tideland Oil Revenue Fund is generated from oil operations in the Tidelands area, which is dependent upon the price of oil.

**Revenue Trends and Forecast:**

The projected revenues for the Tideland Oil Revenue Fund are based on a \$20 per barrel price for crude oil. The Department of Oil Properties feels that this is a prudent price to project based on the volatility of the oil market.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	17,622,472	21,874,997	22,098,642	22,098,642	43,483,107
Unreserving/(Reserving) of Restricted Fund Balance	(15,287,761)	-	-	-	-
Adjusted Fund Balance	2,334,711	21,874,997	22,098,642	22,098,642	43,483,107
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	43,919,165	40,753,428	74,492,218	74,497,367	53,535,425
Revenue From Other Agencies	368,189	50,000	50,000	50,000	-
Charges for Services	96	-	-	-	-
Other Revenues	146,367	500	500	500	-
Interfund Services-Charges	88,132	164,000	164,000	164,000	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	44,521,949	40,967,928	74,706,718	74,711,867	53,535,425
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	46,856,660	62,842,925	96,805,359	96,810,508	97,018,532
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	4,016,387	4,145,953	4,145,953	3,943,134	4,384,315
Materials, Supplies and Services	16,304,172	9,383,485	40,857,808	41,080,421	28,084,640
Internal Support	858,327	694,808	694,808	708,420	921,214
Capital Purchases	-	-	-	-	-
Debt Service	53,929	-	-	-	-
Transfers From Other Funds	3,525,204	5,019,154	6,629,818	7,595,427	3,355,934
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	24,758,018	19,243,400	52,328,387	53,327,402	36,746,103
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	22,098,642	43,599,525	44,476,972	43,483,107	60,272,429

# Reserve for Subsidence Fund Summary

**Purpose:**

The Reserve for Subsidence Fund is used to account for the accumulation of funds to be used to minimize and remedy future land sinkage (subsidence) due to oil operations.

**Assumptions for Major Resources:**

The revenue source for the subsidence fund is interest earned on the fund balance.

**Revenue Trends and Forecast:**

It is estimated that the interest rate for FY 04 will be approximately 2.25%. One-half of the interest earned in Calendar Year 2003 be transferred to the State in January 2004.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	139,565,825	142,753,237	142,753,237	142,753,237	144,420,943
Unreserving/(Reserving) of Restricted Fund Balance	-	-	-	-	-
Adjusted Fund Balance	139,565,825	142,753,237	142,753,237	142,753,237	144,420,943
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	6,374,824	5,336,800	5,336,800	4,567,725	3,505,280
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	6,374,824	5,336,800	5,336,800	4,567,725	3,505,280
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	145,940,650	148,090,037	148,090,037	147,320,962	147,926,223
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	3,187,412	3,314,800	3,314,800	2,900,019	2,089,473
Internal Support	-	-	-	-	-
Capital Purchases	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	3,187,412	3,314,800	3,314,800	2,900,019	2,089,473
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	142,753,237	144,775,237	144,775,237	144,420,943	145,836,750



# Enterprise

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## Funds

Gas Fund  
Energy Services Fund  
Water Fund  
Sewer Fund  
Airport Fund  
Refuse/Recycling Fund  
SERRF Fund  
SERRF JPA Fund  
Towing Fund



# Gas Fund Summary

## Purpose:

The Gas Fund is used to provide natural gas services and meet the energy needs of all customers in a safe and efficient manner at the lowest practical cost; and to ensure quality services and system reliability.

## Assumptions for Major Resources:

The major source of revenue for the Gas Fund is gas metered sales, which accounts for approximately 95% of the fund's total revenues.

## Revenue Trends and Forecast:

Revenues are expected to experience somewhat of a steady growth, coinciding with increased natural gas prices nationwide and higher demand due to population, commerce and industrial growth.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	7,249,505	13,880,184	6,658,046	6,658,046	9,880,362
Unreserving/(Reserving) of Restricted Fund Balance	185,006	-	8,000,000	8,000,000	-
Adjusted Fund Balance	7,434,511	13,880,184	14,658,046	14,658,046	9,880,362
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	1,024,825	315,025	315,025	641,532	300,630
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	62,710,257	82,744,729	82,744,729	75,187,292	91,755,650
Other Revenues	37,287	-	-	13,368	-
Interfund Services-Charges	303,893	365,822	365,822	345,822	345,822
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	64,076,262	83,425,576	83,425,576	76,188,013	92,402,102
Estimated All-years Carryover Revenue	-	(613,859)	(613,859)	-	(382,378)
Total Resources	71,510,773	96,691,901	97,469,763	90,846,059	101,900,086
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	13,136,912	13,633,248	13,633,248	10,943,901	14,544,142
Materials, Supplies and Services	35,162,295	51,065,467	51,192,820	46,591,409	50,259,749
Internal Support	7,606,622	7,813,643	7,729,119	7,641,005	8,023,145
Capital Purchases	760,297	118,400	123,187	108,652	59,700
Debt Service	1,043,057	1,041,640	1,041,640	1,085,981	1,037,636
Transfers From Other Funds	7,143,545	14,594,750	14,594,750	14,594,750	10,823,384
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	64,852,727	88,267,148	88,314,765	80,965,698	84,747,755
Estimated All-years Carryover Exp.	-	13,893,852	6,158,257	-	7,225,125
Ending Fund Balance	6,658,046	(5,469,099)	2,996,741	9,880,362	9,927,205

# Energy Services Fund Summary

**Purpose:**

The Energy Services Fund is used to meet the aggregated electric commodity energy needs of all City departments at the lowest practical cost at or below the existing electric utility tariff prices.

**Assumptions for Major Resources:**

The only source of revenue at this time for the Energy Services Fund is interest income.

**Revenue Trends and Forecast:**

The Energy Services Fund will remain dormant until new projects are initiated.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	101,906	44,285	44,285	44,285	46,541
Unreserving/(Reserving) of Restricted Fund Balance	-	-	-	-	-
Adjusted Fund Balance	101,906	44,285	44,285	44,285	46,541
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	4,379	6,225	6,225	2,256	2,256
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	4,379	6,225	6,225	2,256	2,256
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	106,285	50,510	50,510	46,541	48,797
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	55,974	-	-	-	-
Internal Support	-	-	-	-	-
Capital Purchases	6,026	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	62,000	-	-	-	-
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	44,285	50,510	50,510	46,541	48,797

# Water Fund Summary

**Purpose:**

The Water Fund is used to meet the water needs of the citizens of Long Beach with a dependable supply of high quality water at a reasonable cost.

**Assumptions for Major Resources:**

The major sources of revenue include a volumetric charge for water used by customers and a service charge based on the size of the customers water meter. Other revenues include rents received from tenants on Water Department owned property, interest income received and charges for services requested by customers. FY 04 revenue assumes normal water usage and slight water rate increases.

**Revenue Trends and Forecast:**

The Department will be using a combination of revenue sources to fund future major projects. Grant proceeds will be received for the Conjunctive Use Wells, Reclaimed Water System, and an Ocean Desalination Study. The increase in water rates will generate revenues to meet increases in operating and maintenance costs.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	11,798,573	3,252,572	3,252,572	3,252,572	4,863,873
Unreserving/(Reserving) of Restricted Fund Balance	(2,856,227)	-	-	-	-
Adjusted Fund Balance	8,942,345	3,252,572	3,252,572	3,252,572	4,863,873
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	1,410,423	1,200,000	1,200,000	1,260,000	1,100,000
Revenue From Other Agencies	275,520	6,660,000	6,660,000	5,620,000	5,600,000
Charges for Services	59,434,955	59,825,000	59,825,000	60,175,000	64,070,000
Other Revenues	1,001,922	1,170,000	1,170,000	880,000	2,401,000
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	8,500,000	8,500,000	7,500,000	-
Operating Transfers	-	-	-	-	-
Total Revenues	62,122,821	77,355,000	77,355,000	75,435,000	73,171,000
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	71,065,166	80,607,572	80,607,572	78,687,572	78,034,873
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	13,968,843	14,180,726	14,180,726	14,274,519	15,452,269
Materials, Supplies and Services	44,835,544	33,773,048	33,773,048	33,763,241	38,087,701
Internal Support	4,881,516	5,121,474	5,121,474	5,006,742	5,272,156
Capital Purchases	850,242	22,676,490	22,676,490	17,678,000	11,991,500
Debt Service	3,739,990	4,106,198	4,106,198	4,001,198	3,704,894
Transfers From Other Funds	(463,542)	(450,000)	(450,000)	(900,000)	(900,000)
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	67,812,594	79,407,936	79,407,936	73,823,699	73,608,520
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	3,252,572	1,199,636	1,199,637	4,863,873	4,426,353

# Sewer Fund Summary

**Purpose:**

The Sewer Fund is used to maintain and upgrade the City's sanitary sewer system in a cost effective manner.

**Assumptions for Major Resources:**

The major sources of revenue include a volumetric charge based on water usage which will enter the sewer system and a service charge based on the size of the customer's meter. Other revenues include interest income and sewer capacity fees from developers for new projects in the City. FY 04 revenue assumes normal water usage and reimbursement from the City for storm drain operating and maintenance costs.

**Revenue Trends and Forecast:**

Volumetric charges are anticipated to remain stable- Interest income will decline in the future as the sewer cash balance declines as funds are used for capital projects.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	13,937,544	3,474,823	3,409,955	3,409,955	3,142,607
Unreserving/(Reserving) of Restricted Fund Balance	(452,145)	-	-	-	-
Adjusted Fund Balance	13,485,399	3,474,823	3,409,955	3,409,955	3,142,607
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	688,249	507,500	507,500	1,107,500	607,500
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	547,354	300,000	300,000	275,000	200,000
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	7,275,000	7,887,500	7,887,500	7,800,000	8,825,000
Other Revenues	(237,082)	100,000	100,000	65,000	75,000
Interfund Services-Charges	86,400	86,400	86,400	86,400	86,400
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	8,359,921	8,881,400	8,881,400	9,333,900	9,793,900
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	21,845,319	12,356,223	12,291,355	12,743,855	12,936,507
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	3,195,812	3,675,722	3,675,722	3,216,622	3,143,132
Materials, Supplies and Services	13,297,316	1,465,200	1,465,200	1,346,100	1,483,700
Internal Support	1,437,998	1,642,115	1,642,115	1,658,526	1,699,875
Capital Purchases	40,696	2,370,000	2,370,000	2,480,000	3,605,000
Debt Service	-	-	-	-	-
Transfers From Other Funds	463,542	450,000	450,000	900,000	900,000
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	18,435,365	9,603,037	9,603,037	9,601,247	10,831,707
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	3,409,955	2,753,186	2,688,318	3,142,607	2,104,801

# Airport Fund Summary

**Purpose:**

The Airport Fund is used to meet the air transportation needs of the Long Beach community; to link the City with the nation's transportation system; and to provide an attractive, adequate and efficient terminal facility which creates a favorable impression of the City.

**Assumptions for Major Resources:**

Major revenue sources consist of revenues related to airport operations and grants. Airport operations include landing, parking, and leases of airport property to tenants. Grants are mostly from the Federal Aviation Administration and are used for capital improvements to the Airport such as airfield pavement rehabilitation, upgrades to security, and passenger terminal enhancements.

**Revenue Trends and Forecast:**

In FY 04, the Airport Enterprise Fund is expected to benefit from an increase in commercial airline flights and increased parking rates implemented in July of 2003. The capital improvement program will be enhanced by funding from the Federal Aviation Administration and the implementation of a passenger facility charge.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	3,027,121	1,884,405	66,227	66,227	505,328
Unreserving/(Reserving) of Restricted Fund Balance	712,367	-	-	-	-
Adjusted Fund Balance	3,739,488	1,884,405	66,227	66,227	505,328
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	15,852	-	-	12,786	10,000
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	13,510,918	21,182,860	21,182,860	21,159,915	23,390,711
Revenue From Other Agencies	5,704,166	1,237,765	1,237,765	4,486,275	92,598
Charges for Services	-	-	-	-	-
Other Revenues	18,887	436,497	436,497	3,377	10,000
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	15,797,350
Operating Transfers	-	-	-	-	-
Total Revenues	19,249,823	22,857,122	22,857,122	25,662,353	39,300,659
Estimated All-years Carryover Revenue	-	17,308,525	17,308,525	-	14,119,045
Total Resources	22,989,311	42,050,052	40,231,874	25,728,580	53,925,031
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	4,075,224	4,474,678	4,474,678	4,712,437	5,898,380
Materials, Supplies and Services	9,487,996	4,139,785	6,306,824	11,683,143	21,851,027
Internal Support	6,832,591	5,901,683	6,404,807	6,175,419	7,770,801
Capital Purchases	13,160	28,604	28,604	46,680	28,604
Debt Service	2,261,491	1,299,995	2,209,995	2,517,315	1,367,060
Transfers From Other Funds	252,622	23,008	23,008	88,259	23,008
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	22,923,084	15,867,753	19,447,916	25,223,253	36,938,880
Estimated All-years Carryover Exp.	-	13,184,460	20,905,923	-	16,397,633
Ending Fund Balance	66,227	12,997,839	(121,965)	505,328	588,519

# Refuse/Recycling Fund Summary

**Purpose:**

To provide refuse collection to the citizens of Long Beach in a timely and cost effective manner.

**Assumptions for Major Resources:**

The primary source of revenue for the Refuse Fund is from refuse and recycling charges, which account for approximately 91% of total revenues. This fund also receives grant money from the State for various public outreach messages (recycling, litter reduction, used motor oil collection, etc.); Revenue from the sale of recyclables collected through the City's residential recycling program; fees paid by the City's licensed private refuse haulers for AB939 compliance, and interest income.

**Revenue Trends and Forecast:**

Refuse/Recycling rate revenue should increase by Consumer Price Index (CPI) as these rates are subject to annual CPI adjustments.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	6,965,258	5,246,490	5,255,857	5,255,857	6,523,264
Unreserving/(Reserving) of Restricted Fund Balance	9,367	-	-	-	-
Adjusted Fund Balance	6,974,625	5,246,490	5,255,857	5,255,857	6,523,264
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	1,207,077	1,051,750	1,051,750	1,250,525	1,051,750
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	321,170	228,284	228,284	263,284	228,284
Revenue From Other Agencies	1,172,548	329,427	329,427	500,537	329,427
Charges for Services	25,427,318	26,549,449	26,549,449	27,004,780	27,589,996
Other Revenues	1,623,633	1,020,000	1,020,000	1,462,572	1,678,405
Interfund Services-Charges	193,889	41,570	41,570	54,319	41,570
Intrafund Services-Gen Fund Chgs	30,998	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	29,976,634	29,220,480	29,220,480	30,536,017	30,919,432
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	36,951,258	34,466,970	34,476,337	35,791,874	37,442,696
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	9,488,993	8,106,302	8,106,302	7,808,601	8,613,351
Materials, Supplies and Services	6,581,631	5,203,539	5,212,906	5,390,040	5,331,170
Internal Support	15,131,933	15,833,498	15,833,498	15,600,526	16,566,449
Capital Purchases	224,070	193,200	193,200	193,200	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	268,775	276,243	276,243	276,243	276,243
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	31,695,402	29,612,781	29,622,148	29,268,609	30,787,213
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	5,255,857	4,854,189	4,854,188	6,523,264	6,655,483

# SERRF Fund Summary

## Purpose:

To maintain the Solid Waste Program as an Enterprise Operation, provide disposal services at the Southeast Resources Recovery Facility (SERRF) for residential and commercial refuse delivered by the City and various surrounding communities, and to implement waste reduction and recycling activities.

## Assumptions for Major Resources:

The two main sources of revenue for the SERRF Enterprise Fund are electrical sales to Southern California Edison (SCE), which accounts for approximately 60% of the total revenue, and customer disposal fees, which makes up an additional 35%.

## Revenue Trends and Forecast:

Revenues from electrical sales to SCE are expected to remain unchanged for the next several years per the contract with SCE. Revenues from private hauler disposal fees are expected to increase annually by an amount equal to increases in the Consumer Price Index (CPI), plus any disposal fee increases above CPI imposed at Puente Hills Landfill. Long Beach and Lakewood disposal fees are expected to increase by CPI annually.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	44,289,495	52,067,357	52,067,357	52,067,357	39,069,407
Unreserving/(Reserving) of Restricted Fund Balance	-	-	-	-	-
Adjusted Fund Balance	44,289,495	52,067,357	52,067,357	52,067,357	39,069,407
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	2,031,339	1,474,000	1,474,000	1,100,000	1,280,000
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	40,800,714	38,511,000	38,511,000	38,758,000	40,313,671
Other Revenues	1,213,392	1,156,036	1,156,036	1,787,436	1,162,000
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	44,045,445	41,141,036	41,141,036	41,645,436	42,755,671
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	88,334,940	93,208,393	93,208,393	93,712,793	81,825,078
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	311,430	300,545	300,545	300,741	306,831
Materials, Supplies and Services	34,891,161	48,299,219	48,299,219	42,567,129	41,753,359
Internal Support	1,067,603	997,521	997,521	816,180	834,113
Capital Purchases	(201,122)	750,000	750,000	721,000	750,000
Debt Service	750	-	-	900	-
Transfers From Other Funds	197,761	9,249,617	9,249,617	10,237,436	2,703,757
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	36,267,583	59,596,901	59,596,901	54,643,386	46,348,060
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	52,067,357	33,611,491	33,611,491	39,069,407	35,477,017

# SERRF JPA Fund Summary

## Purpose:

The Southeast Resource Recovery Facility (SERRF) Joint Powers Authority Fund is used to account for bonds issued to finance the planning, design, procurement, construction and startup of the SERRF Facility. The Facility is a "waste-to-energy" plant.

## Assumptions for Major Resources:

The main revenue source is facility rental income from the SERRF Fund.

## Revenue Trends and Forecast:

The SERRF bonds are variable interest rate lease revenue bonds. The interest rate for FY 04 has been budgeted at 4.50 percent. The estimated average variable interest rate for FY 03 is 2.26 percent.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	989,660	1,484,490	1,484,490	1,484,490	1,979,320
Unreserving/(Reserving) of Restricted Fund Balance	401,734	-	-	-	-
Adjusted Fund Balance	1,391,393	1,484,490	1,484,490	1,484,490	1,979,320
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	2,771,125	13,462,333	13,462,333	8,366,833	11,365,083
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	2,771,125	13,462,333	13,462,333	8,366,833	11,365,083
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	4,162,519	14,946,823	14,946,823	9,851,323	13,344,403
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	-	-	-	-	-
Internal Support	-	-	-	-	-
Capital Purchases	-	-	-	-	-
Debt Service	2,678,029	12,967,503	12,967,503	7,872,003	10,870,253
Transfers From Other Funds	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	2,678,029	12,967,503	12,967,503	7,872,003	10,870,253
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	1,484,490	1,979,320	1,979,320	1,979,320	2,474,150

# Towing Fund Summary

**Purpose:**

The Towing Fund is an Enterprise Fund used to account for the City's towing services, which are used primarily by the Police and Public Works Departments to remove vehicles from the City's streets that have been involved in traffic accidents, abandoned or parked illegally.

**Assumptions for Major Resources:**

There are two major sources of revenue for this fund, Towing Fees and Towing Lien Sales. These two sources combined account for approximately 96% of the revenues generated by this fund. Towing Fees are generated when a vehicle is towed and impounded by the City. Towing Lien Sales revenues are generated from the auction lien sale of unclaimed vehicles. The City is allowed to retain the lien sales revenue up to the towing and storage costs of each vehicle sold. Any revenue generated from a lien sale beyond the City's charges is transferred to the California Department of Motor Vehicles.

**Revenue Trends and Forecast:**

Projected revenues are expected to increase due to the continued growth in tows performed by the City.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	1,354,090	1,105,834	1,105,972	1,105,972	1,089,768
Unreserving/(Reserving) of Restricted Fund Balance	138	-	-	-	-
Adjusted Fund Balance	1,354,228	1,105,834	1,105,972	1,105,972	1,089,768
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	63,077	118,661	118,661	40,906	41,387
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	5,413,971	5,127,483	5,127,483	5,265,000	5,527,483
Other Revenues	25,601	66,754	66,754	64,424	-
Interfund Services-Charges	8,900	32,130	32,130	9,000	9,000
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	5,511,549	5,345,028	5,345,028	5,379,330	5,577,870
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	6,865,777	6,450,862	6,451,000	6,485,302	6,667,638
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	2,111,631	2,213,078	2,213,078	1,975,320	2,178,502
Materials, Supplies and Services	2,158,620	1,973,827	1,973,965	1,958,678	1,984,827
Internal Support	847,044	843,102	843,102	799,102	794,409
Capital Purchases	3,050	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	639,460	912,435	912,435	662,435	1,012,435
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	5,759,805	5,942,442	5,942,580	5,395,535	5,970,173
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	1,105,972	508,420	508,420	1,089,768	697,465



# Subsidiary Agency

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## Funds

Harbor Funds  
Parking Authority Fund  
Housing Authority Fund  
Redevelopment Funds  
Certified Unified Program Agency (CUPA) Fund



# Harbor Funds Summary

## Purpose:

The Harbor Funds are used to account for the operations and development of the Port of Long Beach.

## Assumptions for Major Resources:

The Board of Harbor Commissioners sets tariff charges for wharfage, dockage, pilotage, land usage, storage, and demurrage applicable to all ships and cargo at municipal berths and wharves or otherwise City-owned property in the Harbor District. Under the terms of various property agreements, the terminal operators, as permittees or lessees, are responsible for collecting tariffs and for remitting to the Harbor Department all or any portion of such tariffs required to be paid to the Harbor Department. The Harbor Department charges tariffs on a per container load of freight basis for container cargoes and on a commodity rate per ton of cargo basis for bulk and break-bulk cargoes.

## Revenue Trends and Forecast:

The Harbor Department revenues will increase slightly during FY 04 as a result of the opening and leasing of new installations to current tenants.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
Resources:					
Beginning Fund Balance	129,565,266	251,972,115	261,915,093	261,915,093	463,119,479
Unreserving/(Reserving) of Restricted Fund Balance	(21,380,918)	-	-	-	-
Adjusted Fund Balance	108,184,348	251,972,115	261,915,093	261,915,093	463,119,479
Revenues:					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	37,173	-	-	-	-
Fines and Forfeitures	6,675	-	-	-	-
Use of Money & Property	29,504,133	20,785,000	20,785,000	39,616,000	32,913,000
Revenue From Other Agencies	-	-	-	25,907,000	26,874,000
Charges for Services	224,684,445	230,196,000	230,196,000	238,721,000	241,500,000
Other Revenues	5,344,490	66,903,000	66,903,000	34,454,000	7,613,000
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	14,137,054	-	-	-	-
Other Financing Sources	308,778,000	244,369,000	244,369,000	244,369,000	-
Operating Transfers	-	-	-	-	-
Total Revenues	582,491,970	562,253,000	562,253,000	583,067,000	308,900,000
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	690,676,318	814,225,115	824,168,093	844,982,093	772,019,479
Requirements:					
Expenditures:					
Salaries, Wages and Benefits	23,374,548	27,010,086	27,010,086	27,186,584	29,425,064
Materials, Supplies and Services	310,760,154	37,681,350	37,681,350	36,563,394	38,396,263
Internal Support	23,743,497	12,747,421	12,747,421	12,506,440	13,051,974
Capital Purchases	606,042	257,709,000	257,709,000	201,859,699	216,754,000
Debt Service	61,597,107	95,398,442	95,398,442	95,069,497	95,804,212
Transfers From Other Funds	8,679,878	8,677,000	8,677,000	8,677,000	9,057,000
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	428,761,225	439,223,299	439,223,299	381,862,614	402,488,513
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	261,915,093	375,001,816	384,944,795	463,119,479	369,530,966

# Parking Authority Fund Summary

**Purpose:**

The Parking Authority Fund is used to account for debt payments related to the Rainbow Harbor Area Aquarium parking structure.

**Assumptions for Major Resources:**

Revenues come from the Aquarium parking structure in an amount equal to the debt payments.

**Revenue Trends and Forecast:**

The revenues and expenses for the Parking Authority will remain constant through 2017, the term of the debt outstanding, in the amount of approximately \$500,000 per year.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	149,390	224,730	224,730	224,730	295,055
Unreserving/(Reserving) of Restricted Fund Balance	-	-	-	-	-
Adjusted Fund Balance	149,390	224,730	224,730	224,730	295,055
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	583,301	579,730	579,730	579,101	577,758
Revenue From Other Agencies	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	-	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	583,301	579,730	579,730	579,101	577,758
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	732,691	804,460	804,460	803,832	872,813
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	-	-	-	-	-
Materials, Supplies and Services	6,071	6,928	6,928	6,928	6,928
Internal Support	-	-	-	-	-
Capital Purchases	-	-	-	-	-
Debt Service	501,890	501,849	501,849	501,849	500,509
Transfers From Other Funds	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	507,961	508,777	508,777	508,777	507,437
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	224,730	295,683	295,683	295,055	365,376

# Housing Authority Fund Summary

**Purpose:**

The Housing Authority Fund is used to account for revenues received by the City to operate various programs that assist lower income households. The primary activity is the U.S. Department of Housing and Urban Development's (HUD) Section 8 Program. Other activities include the City's replacement Housing and Tenant Relocation Programs.

**Assumptions for Major Resources:**

The major revenue source (99 percent) for the Housing Authority Fund are allocations from the U.S. Department of Housing and Urban Development.

**Revenue Trends and Forecast:**

The City will receive additional Section 8 Program funds in FY 03 and FY 04 due to increased allocation of Housing Vouchers. Future revenue trends depend solely on congressional allocations.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	3,264,514	2,688,659	2,688,659	2,688,659	997,142
Unreserving/(Reserving) of Restricted Fund Balance	28,350	-	-	-	-
Adjusted Fund Balance	3,292,864	2,688,659	2,688,659	2,688,659	997,142
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	116,819	144,340	144,340	58,979	58,980
Revenue From Other Agencies	42,186,463	43,563,519	44,884,330	46,849,095	49,624,915
Charges for Services	-	-	-	-	-
Other Revenues	47,733	35,000	35,000	42,000	40,000
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	42,351,015	43,742,859	45,063,670	46,950,074	49,723,895
Estimated All-years Carryover Revenue	-	-	-	-	639,106
Total Resources	45,643,879	46,431,518	47,752,329	49,638,733	51,360,143
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	2,703,085	3,448,058	3,448,058	3,443,023	3,786,341
Materials, Supplies and Services	39,232,678	39,223,343	40,753,581	43,946,682	44,530,657
Internal Support	1,017,252	1,158,174	1,158,174	1,332,694	1,363,046
Capital Purchases	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	2,204	(80,807)	(80,807)	(80,807)	(80,807)
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	42,955,220	43,748,768	45,279,006	48,641,591	49,599,237
Estimated All-years Carryover Exp.	-	-	-	-	1,066,046
Ending Fund Balance	2,688,659	2,682,750	2,473,323	997,142	694,860

# Redevelopment Fund Summary

## Purpose:

The Redevelopment Fund is used to account for Redevelopment Tax Increment monies received by the City from seven Redevelopment Project Areas: Downtown, West Beach, West Long Beach Industrial, Poly High, North Long Beach, Los Altos and Central. All redevelopment activities including debt payments and Redevelopment Agency (RDA) projects are accounted for in the Redevelopment Fund, including proceeds from land sales and bonds.

## Assumptions for Major Resources:

The primary revenue source is Redevelopment Tax Increment and Bond proceeds. FY 04 tax increment revenue is projected to be \$26.9 million. Other revenues include proceeds from the lease and/or sale of RDA-owned land.

## Revenue Trends and Forecast:

Tax increment revenue is anticipated to increase in FY 04 and FY 05 due to higher property values and new developments, such as CityPlace, the Pike at Rainbow Harbor and the Carnival Cruises Terminal.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	8,242,838	70,449,494	10,937,912	10,937,912	49,780,896
Unreserving/(Reserving) of Restricted Fund Balance	(41,961,133)	-	59,557,706	59,557,706	-
Adjusted Fund Balance	(33,718,295)	70,449,494	70,495,618	70,495,618	49,780,896
<b>Revenues:</b>					
Property Taxes	25,830,234	22,394,600	22,394,600	23,941,000	26,873,000
Other Taxes	3,309,054	3,414,000	3,414,000	3,548,418	3,708,726
Licenses and Permits	7,045	8,745	8,745	2,807,045	7,045
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	5,509,821	4,729,458	4,729,458	9,207,551	4,439,034
Revenue From Other Agencies	(17,162)	-	372,536	1,930,000	903,150
Charges for Services	3	-	-	-	-
Other Revenues	4,199,697	500	45,500	1,524,275	200
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	80,375,337	459,692	52,635,692	51,924,353	229,440
Operating Transfers	162,302	1,328,869	1,283,869	6,835,572	1,711,573
<b>Total Revenues</b>	<b>119,376,332</b>	<b>32,335,864</b>	<b>84,884,400</b>	<b>101,718,214</b>	<b>37,872,168</b>
Estimated All-years Carryover Revenue	-	41,035,797	41,035,797	-	14,701,079
<b>Total Resources</b>	<b>85,658,037</b>	<b>143,821,155</b>	<b>196,415,815</b>	<b>172,213,832</b>	<b>102,354,144</b>
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	1,522,094	2,031,183	2,031,183	2,001,439	2,153,373
Materials, Supplies and Services	15,346,697	30,738,806	35,556,163	43,225,859	20,491,941
Internal Support	699,007	833,435	833,435	941,248	916,961
Capital Purchases	-	-	(88,393)	-	-
Debt Service	52,741,462	16,806,059	66,565,059	70,774,968	16,309,306
Transfers From Other Funds	4,410,865	6,729,889	4,875,228	5,489,421	5,347,234
Prior Year Encumbrance	-	-	-	-	-
<b>Total Requirements</b>	<b>74,720,125</b>	<b>57,139,373</b>	<b>109,772,675</b>	<b>122,432,935</b>	<b>45,218,815</b>
Estimated All-years Carryover Exp.	-	9,687,601	28,843,779	-	23,326,051
<b>Ending Fund Balance</b>	<b>10,937,912</b>	<b>76,994,181</b>	<b>57,799,361</b>	<b>49,780,896</b>	<b>33,809,278</b>

# Certified Unified Program Agency (CUPA) Fund Summary

**Purpose:**

The CUPA Fund was established by the City to account for services relating to hazardous waste and materials. The City of Signal Hill also participates in the services through a "Joint Powers Agreement", whereby the City of Long Beach provides the annual inspections at facilities in Signal Hill as well as Long Beach, and collects annual permit fees from facilities located in both cities.

**Assumptions for Major Resources:**

Approximately 97% of CUPA Fund revenue is derived from permits and fees that support the cost of annual inspections of facilities which handle hazardous waste and/or hazardous materials.

**Revenue Trends and Forecast:**

FY 04 revenues assume an increase from Adopted FY 03, primarily due to a fee increase for Health Hazardous Materials Generator Permit Fees.

	Actual FY 02	Adopted FY 03	Adjusted FY 03	Estimated FY 03	Proposed FY 04
<b>Resources:</b>					
Beginning Fund Balance	112,871	180,079	180,079	180,079	304,163
Unreserving/(Reserving) of Restricted Fund Balance	-	-	-	-	-
Adjusted Fund Balance	112,871	180,079	180,079	180,079	304,163
<b>Revenues:</b>					
Property Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses and Permits	754,242	875,222	875,222	838,400	889,658
Fines and Forfeitures	-	-	-	-	-
Use of Money & Property	18,696	26,320	26,320	17,500	27,729
Revenue From Other Agencies	12,069	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenues	(331)	-	-	-	-
Interfund Services-Charges	-	-	-	-	-
Intrafund Services-Gen Fund Chgs	-	-	-	-	-
Harbor P/R Rev Trsfs	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Total Revenues	784,675	901,542	901,542	855,900	917,387
Estimated All-years Carryover Revenue	-	-	-	-	-
Total Resources	897,546	1,081,621	1,081,621	1,035,979	1,221,550
<b>Requirements:</b>					
<b>Expenditures:</b>					
Salaries, Wages and Benefits	644,984	735,363	735,363	653,642	781,799
Materials, Supplies and Services	11,570	17,775	17,775	15,402	17,775
Internal Support	60,913	74,230	74,230	62,772	65,182
Capital Purchases	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-
Prior Year Encumbrance	-	-	-	-	-
Total Requirements	717,467	827,368	827,368	731,816	864,756
Estimated All-years Carryover Exp.	-	-	-	-	-
Ending Fund Balance	180,079	254,253	254,253	304,163	356,794



# Capital Improvement

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## Program (CIP)

# FY 04 Capital Improvement Program Overview



SCALE: NONE

## OVERVIEW MAP

NOTE: See next page for legend

# FY 04 Capital Improvement Program Overview

## Legend Overview Map

### Major and Secondary Highway Improvements

- ..... Design to be completed
- ..... Construction to be initiated



- ADA Facility Improvements
- 1 – Martin Luther King Park
  - 2 – Houghton Park courtyard
  - 3 – Scherer Park
  - 4 – Marina Park/Mothers Beach
  - 5 – El Dorado Park East
  - 6 – Silverado Park
  - 7 – North Health Facility
  - 8 – Central Health Facility
  - 9 – Convention Center
  - 10 – MacArthur Park
  - 11 – El Dorado Branch Library
  - 12 – Bayshore Branch Library
  - 13 – Whaley Park
  - 14 – West Health Facility
  - 15 – Los Altos Branch Library
  - 16 – Ruth Bach Branch Library
  - 17 – Brewitt Branch Library
  - 18 – Alamos Branch Library
  - 19 – Drake Park
  - 20 – El Dorado Nature Center
  - 21 – Alamos Park
  - 22 – Bixby Knolls Park
  - 23 – City Hall



Airport area



Airport Improvements



- 1 – Downtown Bike Station Demonstration Project
- 2 – MacArthur Park Branch Library



Seawall maintenance and repair



Downtown Marina Rebuild



Park Acquisition & Development



- Installation of New Traffic Signals
- Broadway & Maine Ave
  - Maine Ave & 3rd St
  - Palo Verde Ave & Belen St
  - Alamos Ave & 10th St
  - Lakewood Blvd & Stearns St
  - Park Ave & 10th St
  - Clark Ave at Firestation 19
  - Orange Ave & Market St



- Landscape Design
- 7th St – Pacific Coast Highway to Los Cerritos Channel



Design Changes for Intersection of 2nd street and Pacific Coast Highway

# FY 04 Capital Improvement Program Overview

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## Purpose:

To provide a comprehensive program of planning, design, construction, maintenance, and repair of City facilities and infrastructure.

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## Budget Highlights

The Fiscal Year 2004 (FY 04) Capital Improvement Program (CIP) was organized by a CIP subcommittee comprised of select representatives from the Departments of Community Development; Financial Management; Fire; Parks, Recreation and Marine; Planning and Building; Police; and Public Works. The subcommittee worked together to carefully review the City's capital needs and to prioritize project submittals based on the following criteria:

- Meets health, safety and legal concerns and mandates
- Prolongs the life of City assets or avoids/minimizes future repair costs
- Complies with the goals of the Three-Year Financial Strategic Plan
- Benefits the community and supports the goals of the Strategic Plan 2010
- Generates operating savings or increases productivity
- Secures future funds through program planning
- Urgency

In FY 03, another component, Guiding Principles, was added to the CIP evaluation criteria. The introduction of the Guiding Principles provided further support and direction toward refocusing the CIP on "real" capital projects and removing projects that represent operating activities.

The CIP identifies and provides for two types of expenditures. The first covers strategic capital investment in the City's infrastructure including major enhancements and repairs to the Airport, parks, City buildings, marinas, beaches, street lights, traffic signals, sidewalks, bus stops, fuel storage facilities, bridges and roadways and Americans with Disabilities Act (ADA) upgrades. The second type involves one-time projects designed to address important community needs. Examples of one-time projects include facility upgrades, the construction of the North Police Substation and the Adult Sports Complex.

The economic vitality and quality of life in the community is enhanced through CIP projects. Capital improvements require a major initial investment, a significant and continuing financial commitment for maintenance and, eventually, replacement. The Committee recognizes that capital programs demand careful long-term planning and budgeting so that cyclical downturns or unforeseen financial emergencies do not curtail planned maintenance and necessary replacement. To that end, new capital improvements must be supportive of the City's General Plan and are phased in as appropriate.

The CIP is divided into major categories, according to the type of capital investment. Following is a summary of each category with a dollar amount that represents "new" money for FY 04. In addition, certain project balances from projects currently underway will be carried forward.

# FY 04 Capital Improvement Program Overview

## Allocation Plan

Uses:	Estimated FY 03	Proposed FY 04
Airport	\$6,463,254	\$17,305,085
Community Development	\$5,264,954	\$600,000
Long Beach Energy	\$1,770,281	\$3,290,765
Marinas, Beaches and Waterways	\$4,549,473	\$1,050,000
Parks, Recreation and Marine	\$4,662,931	\$2,210,000
Public Facilities	\$60,785,960	\$280,000
Storm Drains	\$1,131,920	\$200,000
Street Rehabilitation	\$14,786,594	\$15,221,323
Traffic Enhancements	\$5,802,771	\$4,406,585
Subtotal	\$105,218,138	\$44,563,758
Harbor	\$200,939,610	\$216,754,000
Sewer	\$3,950,000	\$3,665,000
Water Utility	\$15,875,656	\$15,314,000
Grand Total	<b>\$325,983,404</b>	<b>\$280,296,758</b>

Sources: \*\*

Airport Fund	\$6,463,254	\$17,305,085
Civic Center Fund	\$4,016,573	\$0
Fleet Services Fund	\$5,363,809	\$1,100,000
Gas Fund	\$1,770,279	\$2,190,765
Gasoline Tax Street Improvement Fund	\$4,395,059	\$4,440,000
Capital Projects Fund	\$44,455,002	\$9,912,000
Marina Fund	\$1,259,276	\$890,000
Rainbow Harbor Area Fund	\$28,049,859	\$0
Special Assessment District Capital Projects Fund	\$53,239	\$0
Tidelands Operations Fund	\$2,728,706	\$100,000
Transportation Fund	\$6,663,082	\$8,625,908
Subtotal	\$105,218,138	\$44,563,758
Harbor Fund	\$200,939,610	\$216,754,000
Sewer Fund	\$3,950,000	\$3,665,000
Water Fund	\$15,875,656	\$15,314,000
Grand Total	<b>\$325,983,404</b>	<b>\$280,296,758</b>

\*\* Each fund may include various sources such as fees and grants. Funding sources for the Capital Projects Fund include, but are not limited to:

County Parks Bonds	County Grants	Developer Fees
General Fund	Park Impact Fees	State Grants
Traffic Mitigation Program Monies	Transportation Development Act-SB821	
Public Safety Facilities Capital Improvements	Lease Revenue Bonds	

# FY 04 Capital Improvement Program Overview

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## Airport Projects

Long Beach Airport offers a variety of services required by commercial and general aviation users. The direct and indirect economic impacts of the Airport on the Long Beach region are important to the City. Funding for Airport CIPs can come from several sources including Federal Aviation Administration grants, Airport fees and facility charges, loans, and bonds. Improvements will be implemented as needed to accommodate 41 commercial airline flights and up to 25 commuter airline flights per day and over 3 million passengers annually. Passenger safety, compliance with federal mandates, and future operational needs of the Airport provide the basis for capital projects. Planned projects include major airfield pavement rehabilitation activity, airport terminal area improvements, airport terminal area traffic improvements, and upgrade of the security access system.

Project Title	Proposed FY 04
Airport Terminal Area Improvements	\$250,000
Airfield Pavement Rehabilitation	\$1,750,000
Runway Rehabilitation	\$10,276,300
Airport Security Access Control	\$2,642,350
Airport Terminal Area Traffic Improvements	\$2,356,435
General Aviation Tie-Down Space	\$30,000
Total Airport Projects	<b>\$17,305,085</b>

## Community Development Projects

In recent years, the primary focus of Community Development projects has been implementing the City's Transition Plan to comply with the Americans with Disabilities Act (ADA). The City continues to make significant progress in completing projects based on the priorities established in the Transition Plan. Facilities with completed, or soon to be completed, ADA upgrades include branch libraries, the Convention Center theatres and the Arena, various elevators, City Hall, park playgrounds, the El Dorado Senior Center, and park buildings. In keeping with this commitment, additional CIP projects totaling \$600,000 will be funded in FY 04. ADA work is also accomplished in other project categories as well as by various departments not included in the CIP.

Project Title	Proposed FY 04
ADA Facility Upgrades	\$600,000
Total Community Development Projects	<b>\$600,000</b>

## Harbor Department Projects

The Harbor Department (Port) continues its long-term capital improvement program aimed to accomplish the following: (1) to provide Port tenants with state-of-the-art facilities able to accommodate expanding international trade and (2) to secure regional benefits. These goals constitute the driving force behind the Port's CIP.

# FY 04 Capital Improvement Program Overview

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## Harbor Department Projects (continued)

The first phase of the Port's newest container handling facility opened during the last quarter of FY 02. This phase consists of a 288-acre terminal located in the former naval complex on Terminal Island (Pier T); it is equipped with 12 cranes capable of reaching across 22 containers. The second phase of this project will add 87 acres of land to the terminal and the first 42 acres will open during FY 03. The remaining acreage will open during FY 04, the wharf will open in July 2004. The anticipated total cost for the Pier T terminal (including the cranes) is \$650 million and will be occupied by Hanjin Shipping of South Korea.

The Port continues to work on the expansion and development of container cargo facilities on Piers E, G, and J and continues to upgrade the coke and coal handling facilities on Pier G to comply with State environmental regulations established to protect the surrounding community from coal dust.

Project Title	Proposed FY 04
<b>Major Projects</b>	
<b>Terminals Expansion And Development</b>	
Pier A	\$2,025,000
Pier C	\$4,350,000
Pier D/E/F	\$1,061,000
Pier G – Compliance Rule 1158	\$10,000,000
Pier G Development	\$27,434,000
Pier J South	\$450,000
Pier S - Marine Terminal (160 Acres)	\$29,451,000
Pier T	
Container Terminal (395 Acres)	\$51,359,000
Cranes	\$8,000,000
Other Construction	\$3,750,000
Total Terminals Expansion And Development	<b>\$137,880,000</b>
<b>Streets, Bridges, And Railways</b>	
Pier B Railyard	\$900,000
Streets And Bridges	\$37,500,000
Total Streets, Bridges, And Railways	<b>\$38,400,000</b>
Total Major Construction Projects	<b>\$176,280,000</b>
<b>Land Acquisitions</b>	
Wetlands Mitigation Projects	\$10,125,000
North Harbor	\$2,000,000
Total Land Acquisitions	<b>\$12,125,000</b>
Environmental And Engineering	\$26,023,000
Furniture, Fixtures, and Equipment	\$1,518,000
Fire Station Relocations	\$808,000
Total Harbor Department Expenditures	<b>\$216,754,000</b>

## FY 04 Capital Improvement Program Overview

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### Long Beach Energy Department Projects

Long Beach Energy is the largest of the three municipally owned natural gas utilities in California and the sixth largest such utility in the country. One of the primary goals of Long Beach Energy is to supply its customers with a dependable source of natural gas at a reasonable price via a safe and reliable pipeline distribution system. The Department is also responsible for the City's fleet of variously fueled vehicles, towing operations, and waste management, including refuse removal, recycling, street sweeping, and disposal of solid waste through a state-of-the-art waste-to-energy plant.

The Department's goals will be achieved by continuing the ongoing program of systematically replacing old and deteriorating gas mains and service lines, thus maintaining the integrity of the pipeline distribution system. Gas meters will also be replaced utilizing a statistical analysis program that identifies those units most likely to suffer operational failure due to such factors as age, location, and construction materials.

The Department is also committed to the preservation of its assets by continuing to maintain, rejuvenate and enhance the usefulness of its buildings and other properties through various capital improvement projects.

Project Title	Proposed FY 04
Pipeline Integrity	\$1,723,090
Meter Regulator And Replacement And Automatic Meter Reading Pilot Program	\$467,675
Liquified Natural Gas Fueling Station	\$1,100,000
Total Long Beach Energy Department Projects	<b>\$3,290,765</b>

### Marinas, Beaches and Waterways Projects

Two assets that make Long Beach unique are its beaches and marinas. These City maintained resources provide recreational enjoyment to both residents and tourists. With the support of the Harbor Department, work continues on a major bluff erosion control project to prevent injury to persons, private property, and public parks and infrastructure due to storm induced slope failure. In FY 04, upgrades to marina restrooms will continue.

Project Title	Proposed FY 04
Shoreline Downtown Marina Rehabilitation	\$750,000
Seawall Maintenance and Repair	\$100,000
Coastal Consulting	\$200,000
Total Marinas, Beaches & Waterways Projects	<b>\$1,050,000</b>

## FY 04 Capital Improvement Program Overview

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### Parks, Recreation and Marine Projects

Parks located throughout the City provide the recreational amenities and open space to enhance the environment and provide leisure opportunities to meet the needs and interests of residents. There is a constant effort to address and balance the issues of aging facilities, demographics, and the uneven distribution of park facilities throughout the City. In FY 04, the restoration of Rancho Los Cerritos and the development of community centers, mini-parks and skate parks will continue.

Project Title	Proposed FY 04
Park Acquisition and Development	\$1,290,000
Recreation Park Rehabilitation	\$610,000

In addition to the projects noted above, there will be key projects at the marine and shoreline areas administered by the Parks, Recreation and Marine Department. These projects include Marina Restroom Rehabilitation, and others as noted below.

Project Title	Proposed FY 04
Park Bike Path Replacement	\$100,000
Sports Lighting Improvements	\$70,000
Marina Restroom Rehabilitation	\$140,000
Total Parks, Recreation and Marine Projects	<b>\$2,210,000</b>

### Public Facilities Projects

Building and related facility improvements are often key to the City's ability to deliver quality services to residents. Notable projects in this category are the North Police Substation, Miller Family Health Education Center, transit and bus stop improvements, and various capital improvements to the Civic Center Complex.

Project Title	Proposed FY 04
Downtown Bike Station Demo Project	\$50,000
Critical Facility Repairs	\$230,000
Total Public Facilities Projects	<b>\$280,000</b>

## FY 04 Capital Improvement Program Overview

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### Storm Drain Projects

Storm water is removed from city streets through a network of seven regional drains that channel the water into the ocean through the City's harbors and bays. The Department of Public Works is responsible for storm sewer capital projects. The maintenance of the City's storm sewers has been contracted to the Long Beach Water Department.

Project Title	Proposed FY 04
Clean Beaches – Coastal Nonpoint Source	\$200,000
Total Storm Drain Projects	<b>\$200,000</b>

### Street Rehabilitation Projects

Restoring our neighborhoods is a key element in the Long Beach Strategic Plan. The Street Rehabilitation category programs are designed to help meet that goal. The program delivers improvements including, but not limited to, reconstruction and resurfacing of major and secondary streets; replacement of street signs; application of slurry seal to residential streets; repair of neighborhood sidewalks, curbs, and gutters; removal and replacement of street trees; and rehabilitation of bridges to repair deficiencies identified by the Los Angeles County annual bridge inspection report.

Project Title	Proposed FY 04
Proposition "A" Transit Related Improvements	\$2,671,073
Major and Secondary Highway Program	\$5,963,250
Bridge Rehabilitation and Seismic Retrofit Program	\$750,000
Alley Program	\$500,000
Citywide Residential Street Repair	\$1,980,000
Citywide Infrastructure Improvements	\$3,057,000
ADA Response Program	\$300,000
Total Street Rehabilitation Projects	<b>\$15,221,323</b>

### Transportation Enhancement Projects

This category contains programs designed for the implementation of transportation improvements needed to meet increased needs for mobility resulting from economic growth. A combination of funds are utilized including Proposition "A" and "C," Gasoline Tax Street Improvement Capital, Transportation Improvement Fees, and Federal grants. The transportation improvements include street and intersection widening, traffic signal system expansion and upgrades, roadway grade separations, transit improvements, parking restrictions and replacement parking, neighborhood traffic management, and bike lanes. This category also includes programs that monitor and evaluate traffic congestion areas throughout the City and respond with projects to relieve congestion or enhance traffic safety.

# FY 04 Capital Improvement Program Overview

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## Transportation Enhancement Projects (continued)

Project Title	Proposed FY 04
Congestion Management Program Compliance	\$91,000
Traffic Signals - New Installations and Enhancements	\$1,110,000
I-710 Freeway Major Corridor Improvements	\$72,000
Opticom Installation	\$70,000
Traffic Mitigation Program	\$1,000,000
Proposition "C" Operating Expenses	\$868,585
Major Corridor Enhancement Program	\$1,195,000
<b>Total Transportation Enhancement Projects</b>	<b>\$4,406,585</b>

## Water Department Projects

Planned capital improvements to the City's water and sewer system encompass a wide range of projects. The Water Department will continue replacing cast iron mains, as some are approaching the end of their useful life, with more durable ductile iron pipes at an aggressive rate of 75,000 – 85,000 feet annually. In addition, the Department is continuing with its reclaimed water system expansion, conjunctive use projects, and ocean desalination research and development.

Project Title	Proposed FY 04
Potable Water	
Facility Upgrades	\$440,000
Cast Iron Main Replacement - Water Department	\$5,277,000
Cast Iron Main Replacement - Contractors	\$370,000
Preventative Maintenance	\$1,048,000
Water Distribution System Improvements	\$1,000,000
Water Resources/Facility Improvements - Regular	\$1,060,000
Water Resources/Facility Improvements - Conjunctive Use	\$3,700,000
Water Resources/Facility Improvements - Desalination	\$1,000,000
<b>Total Potable Water</b>	<b>\$13,895,000</b>
Reclaimed Water	
Reclaimed Water System Expansion	\$1,419,000
<b>Total Reclaimed Water</b>	<b>\$1,419,000</b>
<b>Total Water Fund</b>	<b>\$15,314,000</b>
<b>Sanitary Sewer</b>	
Sewer Collection System Improvements	\$3,100,000
Sewer Facility Improvements	\$565,000
<b>Total Sewer Fund</b>	<b>\$3,665,000</b>
<b>Total Water Department Projects</b>	<b>\$18,979,000</b>



# Awards

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The California Society of Municipal Finance Officers (CSMFO) presented an award of Excellence in Operational Budgeting to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2002.

In order to receive this award, a governmental unit must publish an outstanding budget document that reflects program criteria and the underlying budgeting process through which the budget is implemented.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to CSMFO to determine its eligibility for another award.

# Awards

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The California Society of Municipal Finance Officers (CSMFO) presented an award of Merit in Public Communication Budgeting to the City of Long Beach for its annual budget for the fiscal year beginning October 1, 2002.

The purpose of the award is to recognize any aspect of the budget documents or materials prepared for the budget review process that especially facilitates public awareness and understanding of the jurisdiction's budget.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to CSMFO to determine its eligibility for another award.

# Glossary and Acronyms

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**Accountability-** Extent to which one is responsible to a higher authority – legal or organizational – for one's actions in society or within one's particular organizational position.

**Adjusted Budget-** The current budget adopted by the City Council, including any Council-approved modifications authorized throughout the years and prior year encumbrances.

**Administrative Overhead-** Cost applied, based on employee salaries, to fund the administration of the payroll system, employee benefits, labor relations, and ancillary services.

**Adopted Budget-** The new allocation of expenditures and revenues for the current fiscal year, as approved by the City Council.

**Appropriation-** An authorization by the City Council that permits officials to incur obligations and expend City resources within a fiscal year. This includes adopted budget plus prior year estimated carryover budget.

**Budget-** A financial plan serving as a pattern for and control over future operations - any estimate of future costs or plan for the utilization of the workforce, material or other resources.

**Bureau-** A unit of organization within a department that may be subdivided into divisions.

**Capital Improvements-** Construction or major repair of City facilities or buildings.

**Capital Improvement Program-** A plan for Capital expenditures to be incurred each year describing each project, the amount to be expended, and the method of financing.

**Capital Outlay-** The acquisition costs of equipment with a value of \$5,000 or greater used in providing direct services.

**Charter-mandated-** As legally required by the City's Charter, which is the document that spells out the purposes and powers of the City.

**Debt Service-** The cost of paying the principal and interest on borrowed money according to a predetermined schedule.

**Department-** An organizational unit that may be subdivided into bureaus.

**Division-** An organizational unit within a bureau that may be subdivided into sections.

**Encumbrance-** The money allocated for payment of goods/services contracted for but not yet received.

**Enterprise Fund-** A fund used to account for the City's ongoing activities, which are similar to those found in the private sector in that they are structured to be self-supporting, e.g. gas, airport, towing, etc.

**Estimated Actuals/FY 03 Estimated-** Anticipated year-end totals for the current fiscal year for expenditures and revenues. These amounts may be larger than the Adopted Budget due to mid-year budget adjustments and prior year encumbrances, which are not included in the Adopted Budget.

**Estimated Carryover-** Funds carried over from prior-years for multi-year grants and projects.

**Expenditures-** The cost for personnel, materials and equipment required for a department to deliver services.

**Fiscal Year-** A time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Long Beach's fiscal year is October 1 through September 30.

# Glossary and Acronyms

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**Fringe Benefits-** Any of a variety of nonwage or supplemental benefits (health/dental/life insurance, pension contributions and auto allowance) that employees receive in addition to their regular wages.

**Full-Time Equivalent (FTE) -** 2,088 employee-work hours, or the equivalent of a full-time position for one year.

**Fund-** An accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities or to attain certain objectives.

**Fund Balance-** The net effect of current assets less current liabilities at any given point in time.

**General Fund-** A fund which accounts for tax and other general purpose revenues, e.g., sales taxes, property taxes, fines, interest, etc. and records the transactions of general governmental services, e.g., police, fire, library, parks and public works.

**Internal Services-** The costs of reimbursement for services provided by Internal Service Fund programs to other City programs and departments (e.g., vehicle maintenance, computer systems, risk management, etc.)

**Internal Service Fund-** A fund used to finance and account for goods and services provided by one City department to other City departments.

**Memorandum of Understanding (MOU)-** Agreement between mutual parties such as between City departments or between the City and employee organizations.

**Miscellaneous Skill Pays-** Additional compensation specific to police officers who qualify annually for firearm skill and physical fitness, as well as specialized pay for field training officers and one-officer patrol.

**Mission-** A broad statement of a department's purpose, in terms of meeting the public service needs for which it is organized.

**Non-Personal Services-** The costs of utilities, materials and supplies, services and other non-labor costs.

**Objective-** A specific statement describing a result to be achieved in support of a department's goals.

**One-time-** Program expenditures or sources of revenue that are irregular or occasional.

**Ongoing-** Program expenditures or sources of revenue that are recurring or continuous.

**Performance Measures-** Specific quantitative (outputs) or qualitative (outcomes) measures of work performed within an activity or program.

**Personal Services-** The costs of labor, including salaries and fringe benefits.

**Personnel-** Reflects total full-time, part-time and temporary budgeted positions, expressed as full-time equivalents. (Example: Two half-time positions equal one full-time equivalent.)

**Prior Year Encumbrances (PYE)-** Money set aside from last year's budget to pay for items or services ordered during that year but received in the subsequent fiscal year. The encumbrance is removed when the items or services are received and paid for.

**Redevelopment Agency-** Oversight for the redevelopment process is provided by the Redevelopment Agency of the City of Long Beach, which is governed by a seven-member Board appointed by the Mayor and approved by the City Council.

# Glossary and Acronyms

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**Resources-** Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**Return on Assets (ROA)-** This is a measure of how effective the City is at putting its assets to work. The ROA is a test of asset utilization - how much revenue the City has earned on the total assets it has in property, infrastructure, facilities and other equipment.

**Revenues-** The historical and estimated yield of taxes and other sources of income that a government unit collects and receives for public use.

**Salary Savings-** Budget amount to be saved by departments during the fiscal year through Salaries, Wages and Benefits (mostly through retirements and maintaining vacancies).

**Special Revenue Fund-** A fund used to account for the proceeds of specific revenue sources that are restricted by law to expenditure for specific purposes.

**Structural Deficit-** A fiscal imbalance created when estimated long-term, ongoing costs exceed the City's capacity to generate long-term, ongoing revenues.

**Structural Reductions-** A measure that either decreases or eliminates an ongoing cost, or generates ongoing, recurring revenue for the City.

**Subsidiary Agency Fund-** A fund used to account for resources and assets where the City is acting as an agent for other governmental units, private organizations or individuals.

**Three-Year Financial Strategic Plan-** A plan developed by City staff and endorsed by the City Council, based upon the community's service priorities, designed to guide cost reductions and revenue increases to address the City's structural deficit over the next three years.

**Tidelands Funds-** The Tidelands Operating Funds are used to account for operations, maintenance and development of the Convention Center, beaches, waterways and marinas in the Tidelands area. The Tidelands Oil Revenue Fund is used to account for the proceeds from oil operations within the Tidelands area. The Subsidence Fund is used to account for the accumulation of resources needed to minimize and remedy future land sinkage due to oil operations in the Tidelands area.

**Transparency-** The availability of information to the general public about government rules, regulations and operations (programmatic and financial) to encourage community participation and improve the decision-making process.

**User Charges/Fees-** The payment of a fee for direct receipt of a public service by the party benefiting from the service.

# Glossary and Acronyms

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<b>AB</b>	<b>Assembly Bill</b>
<b>ADA</b>	<b>Americans with Disabilities Act</b>
<b>AQMD</b>	<b>Air Quality Management District</b>
<b>BEP</b>	<b>Budget Evaluation Process</b>
<b>BTD</b>	<b>Business Technology Division</b>
<b>CACOD</b>	<b>Citizens Advisory Commission on Disabilities</b>
<b>CAFR</b>	<b>Comprehensive Annual Financial Report</b>
<b>CDBG</b>	<b>Community Development Block Grant</b>
<b>CIP</b>	<b>Capital Improvement Program</b>
<b>CNG</b>	<b>Compressed Natural Gas</b>
<b>COLA</b>	<b>Cost of Living Adjustment</b>
<b>COPS</b>	<b>Community Oriented Policing</b>
<b>CPI</b>	<b>Consumer Price Index</b>
<b>CUPA</b>	<b>Certified Unified Program Agency</b>
<b>CVB</b>	<b>Convention and Visitors Bureau</b>
<b>DOT</b>	<b>Department of Transportation</b>
<b>ECOC</b>	<b>Emergency Communications and Operations Center</b>
<b>FTE</b>	<b>Full-Time Equivalent</b>
<b>FY</b>	<b>Fiscal Year</b>
<b>ICMA</b>	<b>International City/County Management Association</b>
<b>JPA</b>	<b>Joint Powers Authority</b>
<b>LBUSD</b>	<b>Long Beach Unified School District</b>
<b>LNG</b>	<b>Liquefied Natural Gas</b>
<b>MOU</b>	<b>Memorandum of Understanding</b>
<b>NC</b>	<b>Non-Career</b>
<b>NCL</b>	<b>National Civic League</b>
<b>NPDES</b>	<b>National Pollution Discharge Elimination System</b>
<b>OSHA</b>	<b>Occupational Safety and Health Act</b>
<b>PAL</b>	<b>Police Athletic League</b>
<b>PBAI</b>	<b>Parking and Business Area Improvement</b>
<b>PCA</b>	<b>Public Corporation for the Arts</b>
<b>PMI</b>	<b>Performance Management Initiatives</b>
<b>PUC</b>	<b>Public Utilities Commission</b>
<b>PYE</b>	<b>Prior Year Encumbrances</b>
<b>RDA</b>	<b>Redevelopment Agency</b>
<b>RLA</b>	<b>Rancho Los Alamitos</b>
<b>ROA</b>	<b>Return on Assets</b>
<b>SAP</b>	<b>Special Advertising and Promotions Fund</b>
<b>SCE</b>	<b>Southern California Edison</b>
<b>SERRF</b>	<b>South East Resource Recovery Facility</b>
<b>TOT</b>	<b>Transient Occupancy Tax</b>
<b>UUT</b>	<b>Utility Users Tax</b>
<b>VLF</b>	<b>Vehicle License Fee</b>

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# Acknowledgements

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